

**Meeting of  
Madera County Board of Education  
Tuesday, March 10, 2026  
3:30 p.m.**

This meeting will be held at  
1105 South Madera Avenue, Conference Room 5,  
Madera, CA 93637

**AGENDA**

*Reasonable Accommodation for any Individual with Disability – Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting or function of the Madera County Board of Education, may request assistance by contacting the Office of the Madera County Superintendent of Schools. All documents pertaining to open session agenda items are available to anyone upon request from the office at 1105 South Madera Avenue, Madera, CA 93637; Telephone: (559) 662-6274; FAX (559) 673-5569.*

**1.0 Call to Order**

- 1.1 Flag Salute

**2.0 Consideration of Minutes**

- 2.1 Regular Meeting February 10, 2026 **(Action)** [Board]

**3.0 Adoption of Board Agenda**

**(Action)** [Board]

**4.0 Information**

- 4.1 Public Comment

[This time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to 3 minutes.]

- 4.2 Letters and Communications

- 4.2.1 Special Recognition: Matthew Hernandez  
[Award winning Rotary District 5220 Speech] [Protzman]

- 4.3 Non-School Sources

- 4.4 Madera County School Boards Association (MCSBA)  
Executive Committee Meeting Report [Deniz]

- 4.5 Madera County Foundation Board Report [Marsh]

- 4.6 Member Report(s) [Member]

- 5.0 Information from the Superintendent and Staff**
- 5.1 Adult Transition Program (ATP) [Drake]  
[Review of program]
- 5.2 The 2026 Brown Act Handbook [Protzman]  
[Reflects new legislation, cases, and Attorney  
General opinions, as well as editorial changes] **(Action)**
- 6.0 Old Business**
- 6.1 Review, Discussion, and Approval of Bylaws [Board]  
[Revisions to Bylaws to reflect changes in laws,  
legislation, and best practices] **(Action)**
- 7.0 Closed Session**
- 8.0 New Business**
- 8.1 Consideration Review and Accept the 2024-2025 Audit Report [Verduzco]  
[Christina Zakarian of Borchardt, Corona, Faeth &  
Zakarian CPA will present this report to the Board] **(Action)**
- 8.2 Consideration Issuance of Temporary County Certificates [Casarez]  
[Ratification of Temporary County Certificates  
issued previous month] **(Action)**
- 8.3 Consideration Disposition of Surplus/Obsolete Equipment [Verduzco]  
[Equipment to be declared obsolete and removed  
from inventory] **(Action)**
- 8.4 Consideration Second Interim Report/Budget [Verduzco]  
[Second annual certification of ability to meet  
fiscal obligations and update the budget to reflect  
Second Interim Projected Year Totals] **(Action)**
- 8.5 Consideration Educational Resources and [Blanco]  
Services Instructional Materials Recommendations  
[Accept material recommendations for inclusion in  
the instructional media collection for use in  
Madera County schools] **(Action)**
- 8.6 Consideration Transportation Plan 2025-2026 [Drake]  
[Review and adoption of Transportation Plan] **(Action)**

- 8.7 Consideration Adoption of 2026-2027 School Calendars  
[Annual approval of school calendars] **(Action)** [Cogan/Drake]
  - 8.7.1 Endeavor Secondary (Juvenile Hall) & Voyager Secondary
  - 8.7.2 Pioneer Technical Center/Madera County Independent Academy
  - 8.7.3 Pioneer Technical Center – Chowchilla
  - 8.7.4 Madera County Superintendent of Schools Special Education (Gould)
  
- 8.8 Consideration of Official 2026 Delegate Assembly Ballot, County Delegate Region 10 (Mariposa, Madera, Fresno, and Kings Counties)  
[Madera County Board of Education vote for CSBA County Delegate Region 10] **(Action)** [Board]
  
- 8.9 Consideration and approval of the Madera County Independent Academy (MCIA) Charter Renewal  
[The current MCIA charter is set to expire on June 30, 2025, and requires renewal.] **(Action)** [Cogan]
  
- 9.0 Other**
  - 9.1 Spring Fling Event – May 7, 2026 [Table for Board to attend] [Protzman]
  
- 10.0 Adjournment**

# UNADOPTED

## Minutes of Madera County Board of Education February 10, 2026

Present: Danny Bonilla, Cathie Bustos, Tammy Loveland, Dianna Marsh, Wallace Nishimoto, Alfred Soares, Jr.

Absent: Shelley Deniz

Also Present: David Bustos, Joe Casarez, Fred Cogan, Jessica Drake, Donnie Gray, Dennis Lingo, Nicholas Mihall, Brenda Plauson, Emanuel Rojas, Dr. Elisa Torres-Barton, Robert Velasquez, Marisol Verduzco

### **1.0 Call to Order**

#### **1.1 Flag Salute**

President Bustos called the meeting to order at 3:30 p.m., followed by the flag salute.

### **2.0 Consideration of Minutes**

#### **2.1 Regular Meeting January 13, 2026**

Danny Bonilla moved to approve the minutes of January 13, 2026, seconded by Dianna Marsh and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.

Noes: None

Abstain: Deniz

Absent: None

### **3.0 Adoption of Board Agenda**

Alfred Soares, Jr., moved to adopt the agenda, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.

Noes: None

Abstain: Deniz

Absent: None

### **4.0 Information**

#### **4.1 Public Comment**

President Bustos stated this time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda.

Board members may listen to but not discuss matters not on the agenda. (G.C.

54954.2) The Board will not take action on any items presented under public comment.

Speakers are limited to three minutes.

No one came forward to address the Board.

## **4.2 Letters and Communications**

- Madera Unified opened a new Family Resource Center. It is located on Cleveland Avenue and is the result of the Community Schools Partnership Program Grant. Families from throughout the district have access to the center.
- MCSOS hosted the annual Regional Literacy Conference in the Madera County Superintendent of Schools Conference Center. Two award winning authors were the keynote speakers.
- The 44<sup>th</sup> Madera County Academic Decathlon took place on February 7<sup>th</sup>. Programs and pins from the event were provided to the Board. A new four-year scholar legacy award was created in honor of Dr. Massetti who brought Academic Decathlon to Madera County. Glacier High School Charter won the event and will go to the state competition in March.
- Danielle Ross, Director, Student Achievement and Wellness passed away this weekend. She made a positive impact through MCSOS as an administrator. She was instrumental in supporting MCSOS and the districts throughout the county in several mental health and social emotional learning initiatives and partnerships in recent years. The Community Resource Center on Almond Avenue is one of many examples of her commitment to Madera County. Mrs. Protzman relayed a message from Danielle's husband, "Danielle loved every moment working with MCSOS." Dianna Marsh, who hired Danielle, commented on her achievements and her dedication to students.

### **4.2.1 Special Recognition**

Superintendent Protzman reminded Board members of the presentation provided by Dennis Lingo, Nicholas Mihall, and Emanuel Rojas at the last meeting on the cybersecurity threat recently faced at MCSOS. She noted prompt actions taken and the expertise of the Information Technology (IT) team was complemented by the California Office of Emergency Services (CalOES). Awards of Excellence were presented to: Dennis Lingo, Nicholas Mihall, Emanuel Rojas, Robert Velasquez, Brenda Plauson, and Donnie Gray. Each performed roles in the Incident Command System for emergencies, going over and beyond the call of duty. Each staff member was presented with an individualized Award of Excellence certificate and had the opportunity to address the Board.

## **4.3 Non-School Sources**

- The Martin Luther King, Jr., Local Host Committee hosted a celebration in January. Four students gave their speeches and two of them were from Endeavor/Voyager. Madera Unified held an art competition prior to the event and presented the collection at the event.

## **4.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report**

None

#### **4.5 Madera County Foundation Board Report**

None

#### **4.6 Member Report(s)**

President Bustos reported on the success of Academic Decathlon. She served as an interview judge for the first time and truly enjoyed the engagement with the students. Mrs. Marsh stated this was the smoothest year in the scoring room.

Mrs. Marsh reported *Poetry Out Loud* was hosted by the Arts Council on Friday where she served as a judge. A few of the Endeavor/Voyager students participated and represented the program well.

#### **5.0 Information from the Superintendent and Staff**

##### **5.1 Quarterly Reports on Williams Uniform Complaint**

Superintendent Protzman reported no complaints have been filed. Mrs. Pascale provided an update. The two districts who had not filed their reports since the Board packet was mailed, submitted them this morning and they also had no complaints.

##### **5.2 LCAP Mid-year Review Including Career Technical and Alternative Education Programs and Madera County Superintendent of Schools**

###### **5.2.1 Madera County Independent Academy**

###### **5.2.2 Pioneer Technical Center**

###### **5.2.3 Madera County Superintendent of Schools**

Mr. Cogan reported this is the culmination of the first half of the school year, and this is the second year of a three-year cycle. He stated the system is working well and staff are excited to grow. Mr. Cogan highlighted the increase in professional development to support staff and the instructional program. At the mid-year mark, 120 incarcerated youth have been served with over 1200 credits being earned amongst them. This was the same earned for all of 2024-2025. The graduation rate at Pioneer Technical Center has increased by 23%.

Mrs. Marsh commented on the 67% reclassification rate at MCIA. Mr. Cogan stated Danielle Ross played a large role in that accomplishment.

#### **6.0 Old Business**

None

#### **7.0 Closed Session**

President Bustos closed the meeting for "Closed Session," at 4:25 p.m.

CONFERENCE WITH REAL PROPERTY NEGOTIATORS Code Section  
54956.8

7.1 Property: 901 S. Madera Ave., Madera, CA

MCSOS Negotiators: Tricia Protzman, Superintendent, Marisol Verduzco,

Chief Business and Administrative Services Officer, and David A. Soldani

Party with Whom MCSOS is Negotiating: Camarena Health and Matthew Nutting

Under Negotiation: Price and Terms of Payment

7.2 Property: 200 W. Lewis Street, Madera, CA

MCSOS Negotiators: Tricia Protzman, Superintendent, Marisol Verduzco, Chief Business and Administrative Services Officer, and David A. Soldani

Party with Whom MCSOS is Negotiating: Dennis Cowles

Under Negotiation: Price and Terms of Payment

President Bustos opened the meeting at 4:45 p.m. There was nothing to report from Closed Session.

## **8.0 New Business**

### **8.1 Consideration Issuance of Temporary County Certificates**

Joe Casarez asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from January 1-30, 2026. TCCs are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews their waiver request, emergency permit, initial and/or renewal credential application packet.

Tammy Loveland moved to ratify the TCCs, seconded by Wallace Nishimoto and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.

Noes: None

Abstain: Deniz

Absent: None

### **8.2 Consideration Disposition of Surplus/Obsolete Equipment**

Mrs. Verduzco provided a list of equipment declared obsolete. The list included computers, laptops, and a printer.

Dianna Marsh moved to approve the list of equipment declared obsolete, seconded by Danny Bonilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.

Noes: None

Abstain: Deniz

Absent: None

### **8.3 Consideration Investment Performance Statement**

Mrs. Verduzco reported the County Treasurer-Tax Collector's investments continue to provide as favorable a rate of return as can be expected in the current financial market. The current rate of return is 4.58% and is higher compared to last year's rate of return of 4.30% for the same time period by 0.28%.

Alfred Soares, Jr., moved to approve the quarterly rate of return of investments with the county government as presented, seconded by Dianna Marsh and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.  
Noes: None  
Abstain: Deniz  
Absent: None

### **8.4 Consideration Approval of Revised 2025-2026 School Calendar for Pioneer Technical Center (Chowchilla)**

The Chowchilla Fair day was moved from May 15 to May 8. To match the Chowchilla district calendars, MCSOS has modified its calendar for the Chowchilla programs.

Alfred Soares, Jr., moved to approve the revised 2025-2026 School Calendar for Pioneer Technical Center (Chowchilla), seconded by Dianna Marsh and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.  
Noes: None  
Abstain: Deniz  
Absent: None

### **9.0 Other**

#### **9.1 Board Bylaws Ad Hoc Committee February Update**

Cathie Bustos reviewed the Ad Hoc Committee Plan outlined in Item 9.1. Superintendent Protzman asked Jennifer Pascale to send dates and times to the Ad Hoc Committee so a meeting could be scheduled to review Board Bylaws impacted by recent legislation. Ad Hoc Committee members are Alfred Soares, Jr., Tammy Loveland, and Wallace Nishimoto.

Wallace Nishimoto moved to approve the review of Board Bylaws by the Ad Hoc Committee, seconded by Danny Bonilla and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.  
Noes: None  
Abstain: Deniz  
Absent: None

## **10.0 Adjournment**

Dianna Marsh moved to adjourn the meeting, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bonilla, Bustos, Loveland, Marsh, Nishimoto, Soares, Jr.

Noes: None

Abstain: Deniz

Absent: None

The meeting adjourned at 4:51 p.m.

Respectfully submitted,

Tricia Protzman  
Executive Secretary



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 6.1**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Review, Discussion, and Approval of Bylaws

**Background:**

The Ad hoc Committee of the Board met on March 2, 2026, to discuss and review suggested modifications to the Madera County Board of Education Bylaws. The bylaws were updated to reflect changes in laws, legislation and best practices. The proposed modifications to the policies are highlighted in the policies provided in the packet. One new policy has been proposed (MCBE BB 9022 Electronic Communications). Please note that the numbering on the bottom of the policies will be corrected after the Board's discussion and the policies are adopted. The policies for review, discussion and action are:

**9000 *ROLE OF THE BOARD AND ITS MEMBERS***

- 9001 Purposes, Powers, Duties
- 9005 Governance Standards
- 9010 Limits and Authority
- 9020 Public Statements by Board Members
- 9022 *Electronic Communications (new)***
- 9030 Complaints Concerning School Districts

**9100 *ORGANIZATION***

- 9110 Number of Members and Terms of Office
- 9120 Officers
- 9121 President
- 9122 Vice President
- 9123 Secretary
- 9131 Committee of the Whole
- 9133 Temporary Committees
- 9142 Representatives to Other Agencies or Organizations

9200 MEMBERS

- 9210 Qualifications
- 9220 Elections
- 9221 Filling of Vacancies
- 9230 Orientation of New Members
- 9240 Development in Service
- 9250 Compensation, Benefits, and Reimbursement
- 9260 Eligibility of Retired Board Members for Self Paid Health Benefits
- AR 9260 Eligibility of Retired Board Members for Self Paid Health Benefits
- 9270 Conflict of Interest
- 9271 Code of Ethics and Board Responsibility to Community

9300 METHODS OF OPERATION

- 9301 Methods of Operation
- 9313 Formulation, Adoption, Amendment of Administration Regulations
- 9314 Suspension of Policies, Bylaws and Regulations
- 9321 Time, Place, Notification of Meetings, Teleconferencing

**Financial Impact:**

To be determined upon action of the Board.

**Resource:**

Ad hoc Committee members of the Board:

- Tammy Loveland
- Wallace Nishimoto
- Alfred Soares, Jr.
- Tricia Protzman, Madera County Superintendent of Schools
- Dr. Cecilia A. Massetti, Retired Madera County Superintendent of Schools

**Recommendation:**

Board discretion to approve changes to Board Bylaws presented.

**TABLE OF CONTENTS**

**MADERA COUNTY BOARD OF EDUCATION (MCBE)**

**BYLAWS OF THE BOARD (BB)**

**9000 ROLE OF THE BOARD AND ITS MEMBERS**

|      |  |
|------|--|
| 9001 | Purposes, Powers, Duties               |
| 9005 | Governance Standards                   |
| 9010 | Limits and Authority                   |
| 9020 | Public Statements by Board Members     |
| 9022 | Electronic Communications              |
| 9030 | Complaints Concerning School Districts |

**9100 ORGANIZATION**

|      |  |
|------|--|
| 9110 | Number of Members and Terms of Office              |
| 9120 | Officers   |
| 9121 | President  |
| 9122 | Vice President                                     |
| 9123 | Secretary  |
| 9131 | Committee of the Whole                             |
| 9133 | Temporary Committees                               |
| 9142 | Representatives to Other Agencies or Organizations |

**9200 MEMBERS**

|      |  |
|------|--|
| 9210 | Qualifications   |
| 9220 | Elections  |
| 9221 | Filling of Vacancies   |
| 9230 | Orientation of New Members   |
| 9240 | Development in Service   |
| 9250 | Compensation, Benefits, and Reimbursement  |
| 9260 | Eligibility of Retired Board Members for Self Paid Health Benefits<br>AR 9260 Eligibility of Retired Board Members for Self Paid Health Benefits |
| 9270 | Conflict of Interest   |
| 9271 | Code of Ethics and Board Responsibility to Community   |

## **9300 METHODS OF OPERATION**

- 9301 Methods of Operation
- 9313 Formulation, Adoption, Amendment of Administration Regulations
- 9314 Suspension of Policies, Bylaws and Regulations
- 9320 Meetings
- 9321 Time, Place, Notification of Meetings, Teleconferencing
- 9322 Public and Closed Session Meetings
- 9325 Meeting Conduct
  - AR 9325.1 Meeting Conduct
  - AR 9325.2 Request to Address the Board
  - AR 9325.3 Order of Business
  - AR 9325.4 Construction of Agenda
  - AR 9325.5 Actions Taken by the Board
  - AR 9325.6 Minutes
- 9330 County Board/County Office Records Public Access
- 9340 Membership in Associations
- 9350 Member Participation in Conferences

## **9500 ELECTIONS**

- 9510 Election Procedures
- 9520 Cost of Candidates' Statements

## **9600 APPEALS**

- 9630 Expulsion Appeals

## **9700 County Superintendent**

- 9701 County Superintendent Remuneration
- 9705 Filling County Superintendent Vacancy

Revised: August 9, 2022  
Revised: 2026

## BYLAWS OF THE BOARD

### 9000 ROLE OF BOARD AND ITS MEMBERS

#### 9001 – PURPOSES, POWERS, DUTIES

Purposes, Powers, Duties

MCBE BB 9001

The Madera County Board of Education is a duly elected governing board deriving its power from the Constitution and action of the Legislature of the State of California (Constitution, Art. IX. Sec. 1 and Education Code, Div. 1, Chapter 1). The County Board of Education shall be bound by the laws and regulations as set forth in the California Education Code and as it is amended by the California legislature from time to time. The following will be found in the California Education Code unless otherwise indicated.

The Madera County Board of Education **shall**:

- Adopt and update policies for its own governance and for programs under the statutory authority of the County Board.
- Keep a record of its proceedings.
- Adopt the annual budget and review interim reports of the County Superintendent of Schools.
- Fix the salary of the county superintendent.
- Acquire, lease, lease-purchase, hold, and convey real property for the purpose of housing the offices and services of the Madera County Superintendent of Schools (MCSOS).
- Conduct public hearings when appropriate.
- Fulfill responsibilities related to the Local Control Funding Formula (LCFF), including adopting the County Office of Education (COE)/MCSOS Local Control and Accountability Plan (LCAP) and any revisions and updates.
- **Ensure accountability for student learning in schools under the statutory authority of the Madera County Board of Education.**
- Perform functions as provided elsewhere in the Education Code.
- Conduct appeals on the following actions by district governing boards: student expulsions; interdistrict transfer requests; denials, non-renewals or revocations of charter school petitions; and other matters when required by law.
- Consider petitions and provide oversight for charter schools approval by the County Board and fulfill other statutory responsibilities in connection with charter schools.

The Madera County Board of Education **may**:

- Transact business and formulate policies as provided elsewhere in the Education code.

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| <b>Legal Reference</b> |
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|-------------------------|
| Education Code Sections |
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| 1040 Duties and Responsibilities, County Boards of Education |
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|                               |
|-------------------------------|
| 1042 County Boards; Authority |
|-------------------------------|

|                                      |
|--------------------------------------|
| 1240 Duties of County Superintendent |
|--------------------------------------|

|                           |
|---------------------------|
| 1279 Disposal of Property |
|---------------------------|

|                       |
|-----------------------|
| 1280 Budget Revisions |
|-----------------------|

|                                  |
|----------------------------------|
| 35160 Authority of County Boards |
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| 35160.1 Authority of County Boards: Legislative Intent |
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| 47600-47616.5 Charter Schools Act of 1992, as amended |
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| 48919 Expulsion and Appeals to County Board |
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| 52066-52068 Adoption of Local Control and Accountability Plan |
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Adopted: April 14, 1987

Revised: September 10, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9000 ROLE OF THE BOARD AND ITS MEMBERS

#### 9005 – GOVERNANCE STANDARDS

Governance Standards

MCBE BB 9005

The Madera County Board of Education believes that its primary responsibility is to act in the best interests of students in schools or programs operated by the County Office of Education. The Madera County Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public Education, and established policies of the county office. To maximize County Board effectiveness and public confidence in its governance, County Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

The Madera County Board expects its members to work with each other and with the Madera County Superintendent of Schools to ensure that a high-quality education is provided to students in county office schools and/or programs, and that high quality services are provided to school districts within the jurisdiction of the county office and to the community. Each individual Madera County Board member shall:

- Keep learning and achievement for all students as the primary focus.
- Value, support, and advocate for public education.
- Recognize and respect differences of perspective and style on the County Board and among staff, students, parents/guardians and the community.
- Act with dignity, and understand the implications of demeanor and behavior.
- Keep confidential matters confidential.
- Participate in professional development and commit the time and energy necessary to be an informed and effective leader.
- Understand the distinctions between County Board, County Superintendent and staff roles, and refrain from performing management functions that are the responsibility of the County Superintendent and staff.
- Understand that authority rests with the County Board as a whole and not with individual County Board members.

County Board members and County Superintendent of Schools assume collective responsibility for building unity and creating a positive organizational culture. To operate effectively, the County Board shall have a unity of purpose and:

- Keep focused on student learning and achievement, as well as the role of the county office in providing services to school districts and the community.

- Work collaboratively with the County Superintendent.
- Communicate a common vision.
- Operate openly, with trust and integrity.
- Govern in a dignified and professional manner, treating everyone with civility and respect.
- Govern within **the law and the** County Board adopted policies and procedures.
- Take collective responsibility for the County Board's performance.
- Periodically evaluate its own effectiveness.
- Ensure opportunities for the diverse range of views in the community to inform County Board deliberations.

#### Legal Reference

##### Education Code Sections

##### **1042 County Boards Authority**

33319.5 Implementation of Authority of Local Agencies

35160 Authority of County Boards

35164 Actions of Majority Vote

##### Government Codes

1090 Financial Interest in Contract

1091 Incompatible Activities

1098 Disclosure of Confidential Information

1125-**1129** Incompatible Activities

~~1129 Incompatible Activities~~

54950-54962 The Ralph M. Brown Act

87300-87313 Conflict of Interest Code

##### Management Resources

CSBA Publications

Professional Governance Standards for County Board, September 2001

Maximizing School Board Leadership, 1996

##### Website

CSBA: <http://www.csba.org>

Adopted: April 9, 2000

Reformatted: December 9, 2014

Revised: November 10, 2020

**Revised: 2026**

## BYLAWS OF THE BOARD

### 9000 ROLE OF BOARD AND ITS MEMBERS

#### 9010 – LIMITS AND AUTHORITY

Limits and Authority

MCBE BB 9010

The County Board of Education is the unit of authority. Apart from his/her the board member's normal function as part of the unit, the board member has no individual authority.

Individually the board member may not commit the County Board to any policy, act, or expenditure. The board member cannot do business with the office of the County Superintendent of Schools, nor should the board member have an interest in any contract with the office of the County Superintendent nor with the County Superintendent nor with the County Board of Education. The board member does not represent any factional segment of the community but is rather a part of the body, which represents and acts for the community as a whole.

No individual board member, by virtue of holding office, shall exercise any administrative responsibility with respect to the office, shall exercise any administrative responsibility with respect to the office of the County Superintendent of Schools, nor as an individual command the services of any employee of the County Superintendent.

No member of the County Board of Education shall be asked to perform any routine or clerical duties, which may be assigned to an employee.

#### Legal Reference

Education Code

1040 Duties and Responsibilities; County Board of Education

Government Code

54950-54962 The Ralph M. Brown Act

54952.1 Member of a legislative body of a local agency

54952.7 Copies of chapter to members of legislative body

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9000 ROLE OF BOARD AND ITS MEMBERS

#### 9020 PUBLIC STATEMENTS BY BOARD MEMBERS

Public Statements by Board Members

MCBE BB 9020

The County Board of Education recognizes that “arbitrary or independent actions” of the Board members can produce serious consequences for the effectiveness of County Office of Education (COE)/Madera County Superintendent of Schools (MCSOS) operations. An essential quality of a good board member is a “deep sense of loyalty to associates and to group decisions cooperatively reached”.

No member of the County Board of Education individually will speak for, or in the name of, the total Board unless by explicit direction of the Board. When a Board decision has been reached, all Board members, even those who may have voted against it, will respect that decision until amended or rescinded by Board action.

When making public statements, County Board members shall not disclose confidential information or information received in close session.

All public statements authorized to be made on behalf of the County Board of Education shall be made by the Board president or, if appropriate, by the County Superintendent or other designated person.

When speaking to community groups, members of the public, or the media, individual County Board of Education Members should recognize that their statements may be perceived as reflecting the views and positions of the Madera County Board of Education. Madera County Board of Education Members have a responsibility to identify personal viewpoints as such and not as the viewpoints of the Madera County Board of Education.

In addition, Members who participate on social networking sites, blogs or other discussion or informational sites are encouraged to conduct themselves in a respectful, courteous and professional manner and to model good behavior for Madera County Office of Education students and the community. Such electronic communications are subject to the same standards and protocols established for other forms of communication, and the disclosure requirements of the California Public Records Act may likewise apply to them.

Members who participate on social networking sites must adhere to the Brown Act laws. A member of the legislative body shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the legislative body that is made, posted, or shared by any other member of the legislative body. Public officials are prohibited from posting a comment in

response to, liking or sharing another public official's social media post about an agency issue, even if the content of the post was not created by the public official (e.g. sharing or retweeting an official agency post).

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| <b>Legal Reference</b> |
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| <b>Government Code</b> |
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| 6250-6270 California Public Records Act |
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| 54960 Actions to stop or prevention violation of meeting provisions |
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| 54963 Confidential information in closed session |
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| 54952.2 Local agencies: Meetings |
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| <b><u>Education Code Sections</u></b> |
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| 1040 Duties and Responsibilities; County Board of Education |
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| Management Resources |
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| Keith Goldhammer, THE SCHOOL BOARD, the Library of Education, The Center for Applied Research in Education, NY, NY, p. 61. |
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| BOARDMANSHIP, Stanford University Press, Stanford, California, p. 8 |
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Adopted: April 14, 1987

Revised: September 10, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9000 ROLE OF BOARD AND ITS MEMBERS

#### 9022 – ELECTRONIC COMMUNICATIONS

Electronic Communications

MCBE BB 9022

The County Board of Education recognizes that electronic communications provide an efficient and convenient way to communicate and expedite the exchange of information and to help keep the public informed about the goals, programs, and achievements. Board members shall exercise caution, so as to ensure compliance with the Brown Act, the Public Records Act, and other applicable laws and that electronic communications are not used as a means for deliberating outside of an agendaized Board meeting. Madera County Board of Education members shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. Additionally, County Board members are prohibited from using digital icons, such as “likes” or “emojis” that express reactions to communications made by other County Board members regarding matters within the subject matter jurisdiction of the Board. County Board members should use Madera County Superintendent of Schools (MCSOS) email accounts and servers for communications related to Board business.

Board Members may use electronic communications to discuss matters that are outside the jurisdiction of the County Board, regardless of the number of members participating in the discussion, however Madera County Superintendent of Schools email accounts and servers should not be used for these communications. Examples of permissible electronic communications concerning County Board business include, but are not limited to, dissemination of County Board meeting agendas and agenda packets, reports of activities from the County Superintendent of Schools, and reminders regarding meeting times, dates, and places.

Madera County Board of Education members shall ensure that their electronic communications conform to the same standards and protocols established for other forms of communication. A County Board member may respond, as appropriate, to an electronic communication received from a member of the community and should make clear that the County Board member’s response does not necessarily reflect the views of the County Board as a whole.

As appropriate, complaints or requests for information may be forwarded to the County Superintendent so that the issue may receive proper consideration and be handled through the appropriate Madera County Superintendent’s process. Communication received from the media shall be forwarded to the County Board President and the County Superintendent. In order to minimize the risk of improper disclosure, County

Board members shall not disclose confidential information or confidential information acquired during closed session. Like other writings concerning County Board business, a County Board member's electronic communication may be subject to disclosure under the California Public Records Act.

**LEGAL REFERENCE**

**Education Code:**

1011 Time and place of meetings

**Government Code:**

6250-6270 California Public Records Act

11135 State programs and activities, discrimination

54950-54963 The Ralph M. Brown Act

54952.2 Meeting, defined

54953 Meetings to be open and public; attendance

54954.2 Agenda posting requirements, board actions

Adopted: March 10, 2026

## BYLAWS OF THE BOARD

### 9000 ROLE OF THE BOARD AND ITS MEMBERS

#### 9030 – COMPLAINTS CONCERNING SCHOOL DISTRICTS

Complaints Concerning School Districts

MCBE BB 9030

The Madera County Board of Education believes that the quality of the educational program can improve when public complaints are heard.

The County Board encourages complainants to resolve problems early and with the appropriate school district personnel. If a problem remains unresolved, the individual should submit a formal complaint as early as possible in accordance with appropriate district procedures. School district procedures shall be readily accessible to the public. The **County** Board member should remind the complainant that each school district has in place a procedure for dealing with specific complaints.

Individual **County** Board members do not have authority to resolve complaints. If approached directly with a complaint; however, **County** Board members should listen to the complaint and show their concern by referring the complainant to the appropriate school district Superintendent or designee so that the problem may receive proper consideration.

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| Legal Reference                               |
| <u>Government Code</u>                        |
| 950-950.8 Action Against the Public Employers |

Adopted: August 9, 1994

Revised: May 9, 2000

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9110 NUMBER OF MEMBERS AND TERMS OF OFFICE

Number of Members and Terms of Office

MCBE BB 9110

The Madera County Board of Education shall consist of seven (7) members elected by the electors of the seven trustee areas of the county. **The terms shall be staggered so that, as nearly as practicable, one half of the members shall be elected at each regular Madera County Board of Education election.**

Each Board of Education member shall be an elector of the trustee area in which **he/she the Board member** resides and shall be elected by the electors of the trustee area in the manner described by the education and election codes.

The Madera County Board of Education trustee areas shall be recognized by the County Committee on School District Organization following each decennial federal census so that trustee areas are "as nearly equal in population as practicable", taking into consideration topography, geography, cohesiveness, contiguity, integrity, and compactness of territory and community of interests.

The term of office for each member of the County Board of Education shall be four (4) years, as established by the county committee on school district organization, and the members elected on the date on which the members of school district governing boards are elected shall take office on the second Friday in December subsequent to their election.

#### Legal Reference

Education Code Sections

1000-1017 et seq. Election, Jurisdiction, Organization and Procedure

1007, 5017 Terms of Office

1090-1091, 5019.5

5300 Conflict of Elections

Election Code

2504 Election Management Systems

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

**Revised: 2026**

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9120 OFFICERS

Officers

MCBE BB 9120

Officers of the Board shall consist of a president, a vice president, and a secretary.

The Board positions of President and Vice President provide opportunities for members to serve in leadership roles.

At the annual organization meeting the County Board of Education shall elect one of its members as president of the Board. At the same meeting the County Board of Education shall elect one of its members as vice president.

No member shall serve in the role of President or Vice President for more than two consecutive years.

The County Superintendent of Schools shall serve as a non-voting secretary of the Board and executive officer of the Board by right of ~~his/her~~ the superintendent's office.

The Secretary of the Board shall call the annual organization meeting to order and conduct the election of the President. Once the President has been elected, the President will conduct the election of the Vice President.

At the annual organization meeting, the members shall elect a representative to the Madera County School Boards Association.

#### Legal Reference

##### Education Code Sections

1007 Board of Education Eligibility

1009 Annual Organization of the Board

1010 Election, Jurisdiction, Organization and Procedure

35022 Annual Meeting: President

35143 Annual Organization Meeting

##### Government Code

54950-54963 Ralph M. Brown Act

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9121 PRESIDENT

President

MCBE BB 9121

The County Board of Education shall elect a President from among its members to provide leadership on behalf of the Madera County Board of Education and the educational community it serves.

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all matters before the Board.

The president shall preside at all meetings of the Board, enforce the accepted rules of order, and appoint all committees with the approval of the Board.

The president shall sign all papers and documents as required by law or authorized by action of the Board.

The president shall be authorized, and it is his/her the president's duty, to call special meetings.

The president shall:

- Call the meeting to order at the appointed time
- Announce the business to come before the Board in the proper order
- Enforce Board policies and regulations relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
- Recognize persons who desire to speak and protect the speaker who has the floor from disturbance or interference
- Explain what the effect of a motion would be if it is not clear to every member
- Restrict discussion to the question when a motion is before the Board
- Rule on issues of parliamentary procedure
- Put motions to a vote, and clearly state the results of the vote
- Be responsible for the orderly conduct of all Madera County Board of Education meetings

**Legal Reference**

**Education Code Sections**

1009 Annual Organization of the Board

**1012 Special Meetings**

1040 Duties and Responsibilities

35022 Annual Meeting: President

**Government Code**

**54950-54963 Ralph M. Brown Act**

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

**Revised: 2026**

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9122 VICE PRESIDENT

Vice President

MCBE BB 9122

~~In the absence of the president~~ **When the President resigns or is absent or disabled,**  
the vice president shall ~~act in his/her place~~ **perform the President's duties.** In the  
absence of both president and vice president, the **County Board of Education** members  
present shall, by majority vote, elect a ~~President pro tem~~ **Pro Tempore** to ~~serve as the~~  
~~presiding officer~~ **perform the President's duties.**

#### Legal Reference

##### Education Code Sections

1009 Annual Organization of the Board

1040 Duties and Responsibilities; County Board of Education

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

**Revised: 2026**

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9123 SECRETARY

Secretary

MCBE BB 9123

The County Superintendent shall act as secretary of the County Board of Education. As secretary, the superintendent shall:

1. Prepare with the board president the Board agenda.
2. Prepare and present the Board minutes.
3. Be responsible for all County Superintendent of Schools and Board of Education records and documents.
4. Prepare a tentative calendar of County Board meeting dates for the next ensuing school year for the consideration of the board at the first regular meeting after the second Friday in December.

#### Legal Reference

##### Education Code Sections

1010 Election, Jurisdiction, Organization, and Procedure

1240 et seq. Article 2 Duties, Responsibilities, General Powers, County Superintendent

35250 Duty to Keep Records and Reports

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Reviewed: 2026

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9131 – COMMITTEE OF THE WHOLE

Committee of the Whole

MCBE BB 9131

The County Board of Education shall act as a committee of the whole in final consideration of all matters.

When a Board decision has been reached, all Board members, even those who may have voted against it, will respect that decision until amended or rescinded by Board action.

#### Legal Reference

##### Education Code Sections

1040 Duties and Responsibilities; County Board of Education

##### Government Code

54950-54963 The Ralph M. Brown Act

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9133 TEMPORARY COMMITTEES

Temporary Committees

MCBE BB 9133

The president may establish temporary and special committees as may be deemed necessary or advisable by the County Board of Education and will where appropriate comply with provisions of the Brown Act for notification. The president may be a member of any such committee and shall have the right to attend the meetings of any committee as a participating but non-voting member.

The duties of each such committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when the duties assigned have been discharged.

The superintendent or designee shall be a non-voting member and serve as an advisor to any temporary committee which includes staff and/or lay persons.

The County Superintendent of Schools or a representative designated by him/her **the County Superintendent** shall serve as the secretary of all committees at the committee chairman's request.

No Board committee meeting shall ever exceed a total of three board members.

#### Legal References

##### Education Code Sections

1040 Duties and Responsibilities, County Board of Education  
35010 General Provisions  
35024 Executive Committee  
35160 Broad Authority of School Districts

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9100 ORGANIZATION

#### 9142 REPRESENTATIVES TO OTHER AGENCIES OR ORGANIZATIONS

Representatives to Other Agencies or Organizations

MCBE BB 9142

The County Board of Education may appoint any of its members to serve on advisory committees, or as representatives to other agencies or organizations as the Board deems such appointments desirable, contingent on acceptance of appointment by the member.

When making such appointments, the president of the Board, shall clearly specify the authority and responsibilities of the representative(s), including, but not limited to, reporting back to the County Board of Education regarding committee activities and or actions. The Madera County Board of Education representatives shall not exercise the authority of the Board without prior Madera County Board of Education approval.

#### Legal Reference

##### Education Code Sections

1095 Memberships

1096 Memberships, Expenses

35024 Executive Committee

35160 Broad Authority of School Districts

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9210 QUALIFICATIONS

Qualifications

MCBE BB 9210

Any registered voter who is a resident of the county is eligible to be a member of the County Board of Education, except the County Superintendent of Schools, any member of ~~his/her~~ the Madera County Superintendent of Schools' staff, or any employee of a school district that is within the jurisdiction of the Madera County Board of Education. ~~in the county.~~

Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, or convicted of other offenses as specified in law, is not eligible to be a candidate for office or be a Madera County Board of Education member except when the individual has been granted a pardon in accordance with law.

#### Legal Reference

##### Education Code Sections

1006 ~~Election, Jurisdiction, Organization and Procedure~~ Qualifications for holding office, County Board of Education

5390 Qualifications of Voters

Elections Code

20 Public office eligibility

Government Code

1021 Conviction of crime

Penal Code

68 Bribes

74 Acceptance of gratuity

424 Embezzlement and falsification of accounts by public officers

661 Removal for neglect or violation of official duty

California Constitution

Article 2, Section 2, Voters, qualifications

Article 7, Section 7, Conflicting Offices

Article 7, Section 8, Disqualification from office

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

**9200 MEMBERS**

### 9220 ELECTIONS

Elections

MCBE BB 9220

The election of County Board of Education members shall be conducted on the date and in the manner prescribed for the election of members of governing boards of school districts.

Election procedures shall be followed in accordance with state and federal law.

#### Legal Reference

##### Education Code Sections

1007 Election, Jurisdiction, Organization, and Procedure  
1008 Election, Jurisdiction, Organization and Procedure  
5021 Election of School District Board Members  
5090 Vacancies  
5091 Vacancies  
5092 Vacancies  
5093 Vacancies  
5300 General Provisions  
5320 Order and Call of Elections  
5326 Order and Call of Elections

Adopted: April 14, 1987

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9221 – FILLING OF VACANCIES

Filling of Vacancies

MCBE BB 9221

There will be a vacancy on the County Board of Education for any of the following events before the expiration of the board member's term:

1. The death of the Board Member an incumbent.
2. A judgment (pursuant to legal proceedings) declaring that the incumbent is physically or mentally incapacitated due to disease, illness or accident and that there is reasonable cause to believe that he/she the incumbent will not be able to perform the duties of his/her the office for the remainder of his/her the incumbent's term.
3. Board member's resignation.
4. Board member's removal from office.
5. An incumbent shall be removed from his/her office if he/she the incumbent ceases to be an inhabitant of the trustee area which elected him/her the incumbent.
6. The absence of the Board member from the state without the permission required by law beyond the period allowed by law.
7. The Board member ceases to discharge the duties of his/her a County Board member's office for the period of three (3) consecutive months, except when prevented by sickness, or when absent from the state with the permission required by law.
8. Conviction of a felony or of any offense involving a violation of the Board member's official duties. A Board member shall be deemed to have been convicted under this subdivision when trial court judgment is entered.
9. Refusal or neglect to file his/her the County Board member's required oath or bond within the time prescribed.
10. The decision of a competent tribunal declaring void the Board member's election or appointment.
11. The making of an order vacating the Board member's office or declaring his/her the Board member's office vacant when he/she the Board member fails to furnish an additional or supplemental bond.
12. Commitment of a Board member to a hospital or sanitarium by a court of competent jurisdiction as a drug addict, dipsomaniac, inebriate, or stimulant addict. The office shall not be deemed vacant until the order of commitment has become final.
13. Recall of the Board member pursuant to Elections Code Section 27000et seq.

14. Upon entry of judgment of removal pursuant to Government Code Section 3072 after initiation of proceedings pursuant to Code Sections 3060 et seq.
15. An accusation, in writing and supported by at least 12 grand jurors, against a member of the County Board of Education for willful or corrupt misconduct in office, shall, if the accused pleads guilty or refuses to answer the accusation, result in a judgment of conviction and the court shall order removal of the accused Board member from the County Board. If the accused denies all charges ~~he/she~~ **the Board member** shall be tried by a jury in the same manner as a trial on an indictment. If found guilty, the court shall order ~~his/her~~ **the Board member's** removal from the County Board.
16. The member becomes ineligible under Education Code 1006.
17. **A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a County Board seat(s)**

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| <p><b>Legal Reference</b></p> <p><u>Education Code Sections</u></p> <p>1000 Election, Jurisdiction, Organization and Procedure</p> <p>1006 Election, Jurisdiction, Organization and Procedure</p> <p>1008 Election, Jurisdiction, Organization and Procedure</p> <p>5090 Vacancies</p> <p>5091 Vacancies</p> <p>5092 Vacancies</p> <p>5093 Vacancies</p> <p>5094 Vacancies</p> <p>5095 Vacancies</p> <p><u>Election Code</u></p> <p>2500 et seq. Election Management Systems</p> <p><u>Government Code</u></p> <p>3060 et seq.</p> <p>6235.5 General Provisions</p> |
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Adopted: April 14, 1987

Revised: July 30, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: May 11, 2021

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9221 – FILLING OF VACANCIES

Filling of Vacancies

MCBE BB AR 9221

The County Board of Education recognizes that a vacancy on the Board may occur before the expiration of a Board member's term of office.

Upon the county superintendent becoming aware of a vacancy on the Board, the superintendent shall consult with the Board president to review options to fill the open position.

The Board has the authority to fill the vacancy by a provisional appointment method, or have the county superintendent call a special election to fill the open seat.

Some of the considerations for a provisional appointment may be:

- ♦ Notice placed in local media
- ♦ Qualifications of applicants
- ♦ Application process
- ♦ Ad hoc committee to review applications
- ♦ Invitation of applicants for interview by the Board
- ♦ Resolution to "fill Board vacancy by provisional appointment and establish procedures for the appointment of a provisional Board member
- ♦ Public notice of Board appointment when vacancy is filled

Adopted: July 12, 2022

## BYLAWS OF THE BOARD

### 9200 MEMBERS

#### 9230 ORIENTATION OF NEW MEMBERS

Orientation of New Members

MCBE BB 9230

The administrative staff may assist each new member-elect to understand the County Board's function, policies and procedures and operations of the office of the County Superintendent of Schools before the member takes office. The incoming member may attend, at county expense, workshops, conferences and other meetings for newly elected members.

Prior to the seating of a newly elected or appointed board member, superintendent/designee will invite the new member to an orientation program which will include:

1. A tour of Madera County Superintendent of Schools facilities and schools.
2. Introduction to key staff of Madera County Superintendent of Schools.
3. Be presented a Madera County Board of Education packet including:
  - Bylaws
  - "Boardsmanship," "California County Boards of Education Handbook," "The Board Meeting (Brown Act Rules), and information on how the County Superintendent's office is financed.
  - Description of Madera County Superintendent of Schools organization and responsibilities, including advisory groups to the Superintendent. (Annual Report)
  - A legible map of the county with borderlines of each member's area of representation.
  - A list of district superintendents with business addresses and phone numbers.
  - List of Board Member's addresses and phone numbers.
  - Board member's duties and responsibilities to the office of the County Superintendent of Schools, as well as to the local districts.
  - Glossary of education terms and budget report format.
4. Upon their election, incoming County Board members will be informed that, pursuant to Government Code 54952.1 they must conform to the Brown Act's requirements as if they had already assumed office.
5. Throughout their terms, County Board members shall continue to participate in additional educational opportunities designed to assist them in understanding the principles of effective governance, including but not limited to, information on school finance and budget, open meeting laws (the Brown Act), conflict of interest laws and other topics necessary to govern effectively and in compliance with law.
6. To ensure a quorum will be present and as a courtesy to fellow Board members and staff, any Board member who is unable to attend a meeting is urged to make

advance contact with the Executive Secretary to the Superintendent to inform the Office of such absence.

Legal References

Education Code

33360 Workshops

33363 Reimbursement of expenses

Government Code

54950 -54963 Ralph M. Brown Act

54952.1 Member of legislative body

54952.7 Copies of Brown Act to board members

Adopted: April 14, 1987

Revised: July 30, 1996

Revised: October 8, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9240 DEVELOPMENT IN SERVICE

Development in Service

MCBE BB 9240

Attendance at meetings, institutes, and conferences, directly or indirectly related to education or County Superintendent of Schools matters, shall be encouraged for the values they have to the County Board and the professional growth of County Board members.

Reports will be given to the board at the next regular board meeting for those conferences supported by the Madera County Superintendent of Schools.

The secretary of the Board shall be notified of all such meetings to be attended by County Board members. All necessary legal expenses of attending such meetings, including transportation, meals, housing, and registration fees shall be a charge against the county school service fund with prior budgetary approval and at rates and within limitations established for employees and other representatives of the office of the County Superintendent of Schools.

Remuneration for board members will be at the full cost of expenses incurred while on official business as allowed by the county office of education travel reimbursement policy.

A County Board member must complete two (2) hours of ethics training every two years.

#### Legal Reference

Education Code **Section**

1096 Salaries and Expenses

**Government Code**

54950-54963 **Ralph M. Brown Act**

Adopted: June 9, 1987

Reformatted: December 9, 2014

Reformatted: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9250 - COMPENSATION, BENEFITS, AND REIMBURSEMENT

Compensation, Benefits, and Reimbursement

MCBE BB 9250

#### Meeting Stipend

Each member of the County Board of Education may receive ~~forty dollars (\$40)~~ **one hundred dollars (\$100.00)** compensation for each meeting of the board, ~~he/she the Board member~~ attends not to exceed the maximum compensations as allowable by law ~~(\$200)~~ **(\$1000)** per month (Class four county).

**On an annual basis, the County Board of Education may increase the compensation of Board members beyond the limit delineated in Education Code 1090 in an amount not to exceed five percent based on the present monthly rate of compensation.**

Board members may waive meeting compensation through a voluntary deduction, less earning required to process payroll, to the Madera County Schools Foundation. A voluntary deduction form is available from the Human Resources Division. (A sample form is attached.) **County Board of Education members are not required to accept payment of meetings attended.**

#### Mileage

Each member who uses a privately-owned vehicle in the discharge of necessary official duties shall be reimbursed at the standard IRS rate. Payment to the member shall be made monthly on the basis of the actual number of miles driven on such necessary official business or on mileage driven to attend meetings of the County Board of Education. ~~Reimbursement shall also be made for any official telephone calls made by any board member.~~

#### Health & Welfare Benefits

The office of the Madera County Superintendent of Schools (MCSOS) shall pay the full premiums required for Board members elected prior to January 2015, who opt to participate in MCSOS Health and Welfare Benefits (including medical, dental, and vision). The level of coverage provided shall be the same 80% medical, dental, and vision plans offered to eligible retirees who previously served as administrative staff. Board members will be responsible to pay additional costs for their coverage should they select a plan that exceeds the 80% plans offered to eligible retirees who previously served as administrative staff.

After December 2014, the office of the MCSOS shall pay the premiums up to the annual benefit cap afforded to administrative staff for Board members who are newly elected or appointed to the Madera County Board of Education and who opt to participate in office of the MCSOS Health and Welfare Benefits (including medical, dental, and vision). Board members will be responsible to pay additional costs for their insurance coverage should the actual cost of their plan selection exceed the annual benefit cap.

**Legal References**

Education Code Sections

~~1090 -1096 Salaries and Expenses~~ **Stipends and Expenses**

~~1091 Salaries and Expenses~~ **1205 Classification of Counties**

**35120 Public School Governance: Board member Compensation**

Adopted: April 14, 1987

Revised: August 13, 1996

Reformatted: December 9, 2014

Revised: August 9, 2016

Revised: November 10, 2020

Revised: July 12, 2022

**Revised: 2026**

Madera County Office of Board of Education Board Member  
Payroll Agreement

I, \_\_\_\_\_, would like to **allocate** the net amount of my **\$40 per** meeting Board Member salary to be donated through a voluntary deduction, less earnings required to process payroll to the Madera County Schools Foundation effective with the payroll dated \_\_\_\_\_.

I understand that I may discontinue my donation via voluntary deduction by providing a written statement to payroll at least 10 days preceding an end of month payroll.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Replace with corrected new form ....

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9260 ELIGIBILITY OF RETIRED BOARD MEMBERS

Eligibility of Retired Board Members for Self Paid Health Benefits MCBE BB 9260

Any Board member retiring from the Board after **serv**ing at least one full term may continue **his/her** **on the** health benefits program at their own expense if coverage is in effect at the time of retirement.

#### Legal Reference

##### Education Code

1090-1096 Stipends and Expenses

##### Government Code

53201 Group Insurance

8314 Use of Public Resources

53200-53209 Group Insurance

##### Insurance Code

10277-10278 Group and individual health insurance, coverage for dependent children

Adopted: October 10, 1989

Reformatted: December 9, 2014

Reformatted: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9200 MEMBERS

#### 9260 ELIGIBILITY OF RETIRED BOARD MEMBERS

##### Eligibility of Retired Board Members for Self Paid Health Benefits MCBE BB AR 9260

A retired **County** Board member participating in the Self-Paid Health Benefits Program shall:

1. ~~Retiree must h~~ Have participated in the health plan immediately prior to qualifying for this benefit.
2. Notify the office of continuance of health benefit plan within thirty (30) days of retirement from **County** Board service.
3. ~~Retired Board member will b~~ Be subject to conditions specified in office health benefits program.
4. ~~Payment~~ for premiums. **Premiums** must be received within thirty (30) days or coverage may be terminated.

Adopted: October 10, 1989  
Reformatted: December 9, 2014  
Reformatted: November 10, 2020  
**Revised: 2026**

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9270 CONFLICT OF INTEREST

Conflict of Interest

MCBE BB 9270

The County Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, board members shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

The Board and the county superintendent shall develop, and the Board shall adopt a policy that specifies the terms of the conflict-of-interest code for the Office of the Madera County Superintendent of Schools, the designated positions, and the disclosure categories required for each position. (MCOEP 2305)

Upon direction by the code reviewing body, the Board shall review the conflict-of-interest code and submit any changes to the code reviewing body.

When a change in the conflict-of-interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days.

Board members shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the conflict-of-interest code. A board member who leaves office shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office.

#### Conflict of Interest Under the Political Reform Act

A board member shall not make, participate in making, or in any way use or attempt to use ~~his/her~~ the board member's official position to influence a governmental decision in which ~~he/she~~ the board member knows or has reason to know that ~~he/she~~ the board member has a disqualifying conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the board member's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the board member's participation is legally required.

A board member makes a governmental decision when, acting within the authority of ~~his/her~~ the board member's office or position, ~~he/she~~ the board member votes on a matter, appoint a person, obligates or commits the Board or the Office of the Madera County Superintendent of Schools to any course of action, or enters into any contractual agreement on behalf of the Board.

A gift of travel does not include travel provided by the county office for board members in accordance with board policy.

### Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law.

The term honorarium does not include:

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches.
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the **district office of the county superintendent of schools** for donation into the general fund without being claimed as a deduction from income for tax purposes.

|   |
|---|
| <u>Legal Reference</u>                                  |
| <u>Government Code</u>                                  |
| 1090-1099 Prohibitions Applicable to Specified Officers |
| 1125-1129 Prohibitions Applicable to Specified Officers |
| 81000-81015 Political Reform Act of 1974                |
| 89501 Honoraria   |
| 89502 Honoraria   |
| 89506 Travel  |
| <u>California Code of Regulations</u>                   |
| Title 2, 18110-18997 Fair Political Practices           |

Adopted: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

9200 MEMBERS

### 9271 CODE OF ETHICS AND BOARD RESPONSIBILITY TO COMMUNITY

Code of Ethics and Board Responsibility to Community

MCBE BB 9271

#### Board Responsibility to Community

A County Board of Education members should honor the responsibility which Board membership demands by:

- thinking always in terms of “Children first ...”
- understanding that the basic function of the County Board of Education member is “policy making” and not “administration” and by accepting responsibility of learning to intelligently discriminate between these two functions.
- accepting the responsibility along with fellow Board members of seeing that the maximum facilities and resources are provided for the proper functioning of the office of the County Superintendent of Schools.
- refusing to “play politics” in either the traditional partisan sense or in any petty sense.
- accepting the responsibility of becoming well informed concerning the duties of Board members and the proper functions of public schools.
- recognizing responsibility as a state official to seek the improvement of education throughout the state.

A County Board of Education members should meet his/her their responsibilities to the community by:

- attempting to appraise fairly both the present and future educational needs of the community.
- insisting that County Superintendent of Schools business transactions be on an open, ethical, and above-board basis.
- seeking adequate financial support for the County Superintendent of Schools.
- refusing to use the position of County Board member in any way whatsoever for personal gain or for personal prestige.
- refusing to discuss confidential business of the board in his/her their homes, or offices, or on the street.
- winning the community’s confidence that all is being done in the best interest of school children.

#### Board Relationship with Other Members

A County Board of Education members should respect relationships with other members of the board by:

- recognizing that authority rests only with the Board in official meetings, and that the individual member has no legal status to bind the board outside of such meetings.
- recognizing the integrity of their his/her predecessors, and associates and the merit of their work.
- refusing to make statements or promises as to how the member will vote on any matter which should properly come before the Board as a whole.
- making decisions only after all facts bearing on a question have been presented and discussed.
- respecting the opinions of others and by graciously conforming to the principle of majority rule.
- refusing to participate in irregular meetings such as “secret” or “star chamber” meetings, which are not official and which all members do not have the opportunity to attend.

#### Board-Superintendent Relationship

A County Board of Education members should maintain desirable relations with the County Superintendent of Schools and his/her the superintendent's staff by:

- giving the County Superintendent full administrative authority for properly discharging the superintendent's professional duties.
- having the superintendent present at all meetings of the Board except when the superintendent's salary is under consideration.
- referring all complaints to the proper administrative office and by discussing them at a regular meeting only after failure of administrative solution.
- presenting personal criticism of any employee directly to the superintendent in accordance with sound principles of personnel policies and procedures.

#### Ethics Training

County Board of Education members shall complete ethics training at least once every two years.

#### Legal Reference

Government Code

87300-87313 Conflict of interest

53234-53235.2 Ethics Training

Adopted: April 14, 1987

Revised: August 13, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9300 METHODS OF OPERATION

Methods of Operation

MCBE BB 9301

The County Board of Education has the power of establishing its own procedures.

**Only policies formally adopted by a majority vote shall constitute official Madera County Board of Education policy.**

The Board shall concern itself primarily with Board questions of policy, rather than with administrative details, which are properly the concern of the County Superintendent of Schools. The application of policies is an administrative task to be performed by the Superintendent and **his/her the superintendent's staff**, who shall be held responsible for the effective administration and supervision of the entire office of the County Superintendent of Schools.

All actions of the County Board of Education shall be taken only in official County Board meetings called, scheduled and conducted according to these bylaws and the statutes of the state of California.

**Policies shall become effective upon adoption or at a future date designated by the County Board at the time of adoption.**

#### Legal Reference

##### Education Code Sections

- 1011 Election, Jurisdiction, Organization and Procedure
- 1012 Election, Jurisdiction, Organization and Procedure
- 1013 Election, Jurisdiction, Organization and Procedure, Quorum
- 1014 Election, Jurisdiction, Organization and Procedure
- 1015 Election, Jurisdiction, Organization and Procedure, Voting
- 1016 Election, Jurisdiction, Organization and Procedure
- 1040 Duties and Responsibilities, County Boards of Education
- 1041 Duties and Responsibilities
- 1043 Duties and Responsibilities

##### Government Code

54950 et seq. Meetings, Ralph M. Brown Act

Adopted: April 14, 1987

Revised: August 13, 1996

Reformatted: December 9, 2014

Revised: November 10, 2020

**Revised: 2026**

## BYLAWS OF THE BOARD

### 9300 METHODS OF OPERATION

#### 9313 FORMULATION, ADOPTION, AMENDMENT OF ADMINISTRATIVE REGULATIONS

Formulation, Adoption, Amendment of Administrative Regulations MCBE BB 9313

The County Board of Education does not approve administrative regulations unless specifically required to do so by law, or unless requested to do so by the County Superintendent. Adoption and amendment of such Board-approved regulations shall be by the same procedures as those specified in these bylaws.

The Board reserves the right to review and direct revisions of administrative regulations should they, in the Board's judgment, be inconsistent with the policies adopted by the Board.

| Legal Reference                               |
|---|
| Education Code Sections                       |
| 35010 General Provisions                      |
| 35163 Official Actions, Minutes, and Journals |
| 35164 Vote Requirements                       |
| 1042 Duties and Responsibilities              |

Adopted: April 14, 1987  
Reformatted: December 9, 2014  
Revised: November 10, 2020  
Reviewed: 2026

## BYLAWS OF THE BOARD

### 9300 METHODS OF OPERATION

#### 9314 SUSPENSION OF POLICIES, BYLAWS, AND REGULATIONS

Suspension of Policies, Bylaws, and Regulations

MCBE BB 9314

Policies, bylaws and County Board of Education adopted regulations are subject to suspension for a specified purpose and limited time by majority vote of all members of the Board at a meeting, the call for which has contained a written description of proposed suspension.

The County Superintendent is authorized to suspend any policy, bylaw or Board adopted regulation when advised by competent legal authority that such policy, bylaw or regulation is wholly or in part in conflict with laws or regulations of a superior governing body. The County Superintendent may choose to suspend only that part of a policy, regulation or bylaw which is in conflict if such action appears to be in the best interest of the County Superintendent of Schools. Any such suspension shall be valid only until the County Board's next regular or special meeting, when the County Superintendent shall report the suspension, present the justification for the suspension, and request that the board act to suspend the policy, by law or regulation for a specified purpose and for a limited time.

The County Superintendent is directed to present to the Board, for first consideration, a revised policy, regulation or bylaw which is in accord with the laws and regulations of the state and federal governments, except that the superintendent may recommend instead that the Board rescind the policy, regulation or bylaw. The revision or recommendation for elimination shall be presented at the time the suspension is requested unless time or legal considerations prevent.

**No Madera County Board of Education Policy or Administrative Regulation, or any portion thereof, shall be operative if it is in conflict with applicable federal or state law or regulations or court decisions. If any portion of a policy is found to be invalid, that invalidity shall not affect other provisions of the policy.**

**Legal Reference:**

**Education Code**

**1040-1042 Duties and responsibilities of County Boards**

**35160-35160.2 Authority of governing boards**

Adopted: April 14, 1987

Reformatted: December 9, 2014

Reformatted: November 10, 2020

Revised: 2026

## BYLAWS OF THE BOARD

### 9300 METHODS OF OPERATION

#### 9321 TIME, PLACE, NOTIFICATION OF MEETINGS, TELECONFERENCING

Time, Place, Notification of Meetings, Teleconferencing MCBE BB 9321

##### **Place**

The meetings of the County Board of Education shall be held in the office of the Madera County Superintendent of Schools Conference Center unless specifically announced for some other location. The Board may hold meetings in other locations throughout the county when appropriately noticed.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a place designated by the Madera County Board of Education President or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication.

##### **Time**

The regular meetings of the County Board of Education, unless otherwise approved by the majority of the Board, shall be held on the second Tuesday of each month at 3:30 p.m. Except for the organizational meeting in December, which is held on the Tuesday following the second Friday in December.

##### **Notification**

No business shall be transacted at a special meeting of the Board other than such as may have been specified in the posted agenda.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the Madera County Office of Education/Madera County Superintendent of Schools' website.

Whenever agenda materials relating to an open session of a regular meeting are distributed to the County Board of Education less than 72 hours before the meeting, the secretary to the Board or the secretary's designee shall make the materials available for public inspection at a public office or location designated for that purpose. The records shall be posted on the Madera County Office of Education/Madera County Superintendent of Schools' website on the County Board of Education page at the time the materials were distributed to all or a majority of the County Board if distributed outside of business hours.

## **Teleconferencing\*\***

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and or video/audio. Members must disclose whether any other adults are present at their remote location and their general relationship to those individuals.

Board members with disabilities may participate remotely as a reasonable accommodation. These members must attend meetings via audio and video, unless their disability requires that they participate only by audio. An attorney General's opinion does not require remote public comment to be made available where a board member attends remotely as an accommodation for a disability.

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call.

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries.

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public.

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board, including the right of the public to address the Board directly at each teleconferenced location.

(\*\* The Brown Act teleconferencing regulations have been modified due to social distancing requirements in place due to COVID-19.)

### **Traditional Teleconferencing Participation**

A board member may appear by teleconference if:

1. The physical location of the member is accessible to the public and is identified on the notice and meeting agenda
2. The agenda is posted at the teleconference location
3. A quorum of the board is participating in person from within the agency's jurisdiction

### **"Just Cause" Option**

A member of the board may remotely participate in a meeting under the following circumstances:

1. The member has "just cause", which is limited to a childcare or caregiving need, a contagious illness, a physical or mental condition, travel on official government

business, an immunocompromised family member, a physical or family medical emergency, or military service.

2. The member notifies the board at the earliest opportunity with a general description of the “just cause,” and they participate via audio and video.
3. The type of “just cause” for remote attendance is noted in the minutes.
4. The board complies with the general remote participation requirements.
5. A board member may not use a “just cause” rationale for more than two meetings per year, if the body meets once per month or less.

### **General Remote Participation Requirements**

All meetings at which a board member participates remotely must adhere to the following additional rules. The meeting agenda, notice and procedures must:

1. Allow the public to observe and comment via a two-way audio-visual program or a two-way telephonic service and/or live webcasting.
2. Include on the agenda notice of how members of the public may access and provide public comment
3. Pause meetings, if there is a disruption in the broadcast or service used for remote public comment
4. Observe limits on when public comment must remain open
5. Identify any other individuals 18 or older in the remote board member’s location
6. Identify in the minutes any member(s) participating remotely and citing the applicable Brown Act provision(s)

### **Teleconference meetings during a Proclaimed State of Emergency**

The County Board of Education may conduct a County Board meeting entirely by teleconference during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances:

1. For the purpose of determining whether meeting in person would present imminent risks to the health or safety of attendees due to the emergency
2. When the County Board has determined, pursuant to item #1 above, that the meeting in person would present imminent risks to the health or safety of attendees due to the emergency

The County Board may hold a meeting by teleconference during a proclaimed state of emergency without:

1. Including the location of County Board members on the agenda
2. Making the locations of County Board members open and accessible to the public
3. Posting the agenda at the locations of County Board members

For the County Board to hold such meeting, all of the following are required:

1. All votes taken during the meeting are by roll call vote
2. The public is able to access the meeting via a call-in-service or an internet-based platform or service, with real-time public comment being allowed via the platform or service

If an internet-based platform or service is utilized, it may require members of the public to register in order to make public comments so long as the platform or service is not controlled by the Madera County Office of Education/Madera County Superintendent of Schools.

3. The agenda for the meeting includes information describing how members of the public can access the platform or service

If the platform or service is disrupted such that the public cannot access the meeting or give real-time public comment, the meeting may continue but the County Board may not take action on any agenda item until the disruption is resolved.

For any public comment period with a time limit, the County Board may not close that public comment period or the opportunity to register until the full time for public comment has elapsed. For any other public comment period, the County Board shall allow a reasonable amount of time to allow members of the public to provide public comment and to register to do so.

Local agencies may limit or restrict participation of people who are being disruptive. This ability also applies to people joining remotely.

|  |
|--|
| <b>Legal References</b>  |
| <b>Education Code Sections</b>   |
| 1009 <del>Election, Jurisdiction, Annual</del> Organization and Procedures                     |
| 1011 <del>Election, Jurisdiction, Organization and Procedures</del> Time and Place of Meetings |
| 1012 <del>Election, Jurisdiction, Organization and Procedures</del> Special Meetings           |
| <b>Government Codes</b>  |
| 54950 <del>Meetings</del> Brown Act  |
| 54953(b) Teleconferencing Meetings   |
| 54953.8.3 Just Cause Exemption   |
| 54956 Special meetings   |
| 54956.5 Emergency meetings   |
| 54957.9 Meeting Interrupted by a Group   |
| 11120 Bagley-Keene Open Meeting Act  |

Adopted: April 14, 1987  
Reformatted: December 9, 2014  
Revised: November 10, 2020  
Revised: 2026

Notes:

Traditional Teleconference:

**Language to be added to an agenda where the meeting will be conducted by teleconference.**

This meeting is being conducted by teleconference at the following locations: *[Identify all teleconference locations and which legislative body member will be participating from the teleconference location]*. Each teleconference location is open to the public and any member of the public has an opportunity to address the Board of Education from a teleconference location in the same manner as if that person attended the regular meeting location. The Board of Education will control the conduct of the meeting and determine the appropriate order and time limitations on public comments from teleconference locations.

**Sample Traditional Teleconference Script after the meeting is called to order:**

Board of Education President:

I would like to announce for the record that this meeting is being conducted pursuant to California Government Code section 54953(b) concerning teleconferencing of meetings. Board member \_\_\_\_\_ is participating in this meeting by speaker phone from \_\_\_\_\_ [provide complete address]. In accordance with the Brown Act, this location has been identified on the agenda for this meeting.

I would not like to ask Board member \_\_\_\_\_ to respond to the following questions:

- Are you able to hear our proceedings on this end?
- Do you have a copy of the agenda for this meeting?
- Has the agenda been posted at your location?
- Is your location such that any member of the public could participate in the public portions of this teleconference meeting from your location?

Members of the Board of Education are you able to hear Board member \_\_\_\_\_?

Thank you.

Please note that all actions will be by a roll call vote.

**Sample "Just Cause Exception" Teleconference Script to be read immediately upon the opening of the meeting:**

Board of Education President:

We were informed today that Board of Education member \_\_\_\_\_ is unable to attend the meeting today in person due to just cause. Pursuant to Government Code section 54953.8.3, the Board is permitted to allow Board Member \_\_\_\_\_ to participate in the meeting remotely under these circumstances. This is despite the matter of remote attendance not being on the published agenda.

*[Provide a brief description of the circumstances relating to the members need to attend remotely. Do not disclose confidential medical information.]*

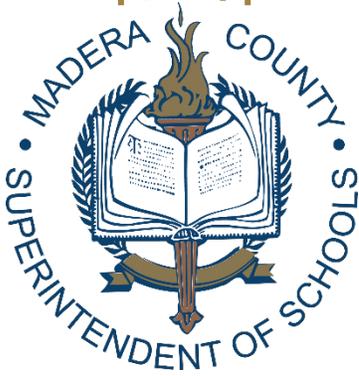
I want to note that because the Board Member will be attending remotely, members of the public will also be able to attend the meeting remotely. Can staff please address how that can be accomplished.

[staff to explain remote access by the public]

Board President:

Thank you. Finally, there is one last statutory requirement in relation to this "just cause remote attendance." Before any votes on action items this afternoon, Board Member \_\_\_\_\_ must identify if there are any individuals 18 years of age or older in the room when voting, and if so, the relationship of that person to the member.

We will now proceed with our meeting agenda.



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.1**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Review and Accept the 2024-2025 Audit Report.

**Background:**

Christina Zakarian, CPA, a partner with Borchardt, Corona, Faeth & Zakarian CPA will present and review the Audit Report at the March 10, 2026, meeting of the County Board of Education.

The positive status reflected in this report is the result of a combined effort by all members of the organization.

**Financial Impact:**

None

**Resource:**

Marisol Verduzco  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board approve the Audit Report for 2024-2025 Fiscal year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY OF MADERA  
MADERA, CALIFORNIA**

**AUDIT REPORT**

**JUNE 30, 2025**

**BORCHARDT, CORONA, FAETH & ZAKARIAN  
Certified Public Accountants  
7088 N. Maple Ave., Ste. 103  
Fresno, California 93720-0391**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2025**

TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| INDEPENDENT AUDITOR'S REPORT  | 1           |
| INTRODUCTORY SECTION  |             |
| Management's Discussion and Analysis (Required Supplementary Information)   | 4           |
| FINANCIAL SECTION   |             |
| <u>Basic Financial Statements</u>   |             |
| Government-Wide Financial Statements:   |             |
| Statement of Net Position   | 11          |
| Statement of Activities   | 12          |
| Fund Financial Statements:  |             |
| Balance Sheet - Governmental Funds  | 13          |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position   | 14          |
| Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  | 15          |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities  | 16          |
| Statement of Fiduciary Net Position – Fiduciary Funds   | 17          |
| Statement of Changes in Fiduciary Net Position – Fiduciary Funds  | 18          |
| Notes to the Financial Statements   | 19          |
| <u>Required Supplementary Information</u>   |             |
| Budgetary Comparison Schedules:   |             |
| General Fund  | 45          |
| Special Education Pass-Through Fund   | 46          |
| Schedule of the Superintendent of Schools' Proportionate Share of the Net Pension Liability – California State Teachers' Retirement System (CalSTRS)  | 47          |
| Schedule of Superintendent of Schools' Contributions – California State Teachers' Retirement System (CalSTRS)   | 48          |
| Schedule of the Superintendent of Schools' Proportionate Share of the Net Pension Liability – California Public Employees' Retirement System (CalPERS)  | 49          |
| Schedule of Superintendent of Schools' Contributions – California Public Employees' Retirement System (CalPERS)   | 50          |
| Schedule of Changes in the Total OPEB Liability and Related Ratios  | 51          |
| OTHER SUPPLEMENTARY INFORMATION SECTION   |             |
| Schedule of Average Daily Attendance  | 52          |
| Schedule of Charter Schools   | 54          |
| Schedule of Instructional Time - Pioneer Technical Charter School   | 55          |
| Schedule of Instructional Time - Madera County Independent Academy  | 56          |
| Schedule of Financial Trends and Analysis   | 57          |
| Schedule of Expenditures of Federal Awards  | 58          |
| Reconciliation of Annual Financial and Budget Report With Audited Financial Statements  | 60          |
| OTHER INFORMATION SECTION   |             |
| Organization  | 61          |
| OTHER INDEPENDENT AUDITOR'S REPORTS   |             |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 62          |
| Independent Auditor's Report on State Compliance and on Internal Control over Compliance for State Programs   | 63          |
| Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance  | 66          |
| FINDINGS AND RECOMMENDATIONS SECTION  |             |
| Schedule of Findings and Questioned Costs   | 68          |
| Corrective Action Plan  | 70          |
| Summary Schedule of Prior Audit Findings  | 71          |

## Independent Auditor's Report

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools (the Superintendent of Schools), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools as of June 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Superintendent of Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Superintendent of Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly after.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Superintendent of Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Superintendent of Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, budgetary comparison information, Schedules of the Superintendent of Schools' Proportionate Share of the Net Pension Liability, Schedules of Superintendent of Schools' Pension Contributions, and Schedule of Changes in the Total OPEB Liability and Related Ratios, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Madera County Superintendent of Schools' basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Information

Management is responsible for the other information included in the annual report. The other information includes the Superintendent of Schools' Organization Structure as required by the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2026, on our consideration of Madera County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Madera County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Madera County Superintendent of Schools' internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth  
& Gpakavian*

Fresno, California  
February 18, 2026

## **Introductory Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2025**

**INTRODUCTION**

Our discussion and analysis of Madera County Superintendent of Schools' financial performance provides an overview of the Superintendent of Schools' financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the Superintendent of Schools' financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- ❑ The Government-wide Statement of Net Position illustrates total net position of \$57,655,625, the result of assets of \$145,359,196 and Deferred Outflows of Resources of \$13,420,840 less liabilities of \$97,515,762 and Deferred Inflows of Resources of \$3,608,649 representing a 56.32% increase from the previous year. Cash in County Treasury compared to last year was \$22,342,128 higher this year primarily due to receipt of one-time funds being received in advance of expenses and program savings.
- ❑ Operating Grants and Contributions accounted for \$58,862,760 of revenue or 59.72% of all revenues. General revenues accounted for \$29,699,185 or 30.13% of total revenues of \$98,573,363.
- ❑ Total assets in the General Fund were \$84,043,982 at June 30, 2025. This was an increase of \$20,561,552 (32.39%) over the prior year total assets in the General Fund of \$63,482,430.
- ❑ Overall revenues in the General Fund were \$67,575,007 which were greater than expenditures of \$53,777,144 by \$13,797,863.
- ❑ The Charter Schools continued to serve students in the same grade span as the prior year with MCIA serving students through the eighth grade and PTC serving 9<sup>th</sup>-12<sup>th</sup> grade. This was primarily done to allow teachers teaching similar grades and curriculum to focus with each other on staff development, training, similar age groups for field trips, and a focus on the culture of an Elementary/Middle school and High School.
- ❑ We continue to have a difficult time hiring Special Education Teachers and staff due to a state-wide shortage of teachers and specialty staff. This caused salaries and benefits in our Special Education Programs to be lower. However, in order to perform the required duties of these positions we contracted through an outside service agency that cost more than salaries and benefits if they had been employed by MCSOS.
- ❑ The pay as you go for Retiree Health Care Benefits increase annually and the accrued liability has decreased. Funding is being set aside for this purpose and it is a closed group so at some point the liability should begin to drop, we just have not seen much of a decrease yet.

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the Superintendent of Schools. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of the Superintendent of Schools' operations in more detail. The fund financial statements comprise the remaining statements.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements.

## Government-Wide Statements

The government-wide statements report information about the Superintendent of Schools as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Superintendent of Schools' net position and how it has changed. Net position, the difference between the assets and liabilities, is one way to measure the Superintendent of Schools' financial health or position.

- ❑ Over time, increases or decreases in the Superintendent of Schools' net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- ❑ To assess the overall health of the Superintendent of Schools, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the Superintendent of Schools include government activities. Most of the Superintendent of Schools' basic services are included here, such as regular and special education, transportation, maintenance and general administration. LCFF funding and federal and state grants finance most of these activities.

## Fund Financial Statements

The fund financial statements provide more detailed information about the Superintendent of Schools' most significant funds, not the Superintendent of Schools as a whole. Funds are accounting devices that the Superintendent of Schools uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the Superintendent of Schools is meeting legal responsibilities for using certain revenues. The Superintendent of Schools has two kinds of funds:

- ❑ Governmental funds - Most of the Superintendent of Schools' basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Superintendent of Schools' programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds' statements that explains the relationship (or differences) between them.
- ❑ Fiduciary funds – The Superintendent of Schools is the trustee, or fiduciary, for assets that belong to others; for the Superintendent of Schools, payroll and warrant clearing account is a custodial fund. The Superintendent of Schools is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the Superintendent of Schools' fiduciary activities are reported in the fiduciary fund financial statements. We exclude these activities from the government-wide financial statements because the Superintendent of Schools cannot use the assets to finance its operations.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

The Superintendent of Schools' combined net position was \$57,655,625 at June 30, 2025. See Table 1. The Superintendent of Schools' combined net position reveals an increase of \$20,772,133 (56.32%) over the previous year. Assets increased by \$22,856,751 primarily due to an increase in Cash over last year by \$22,343,388. The increase in cash was primarily due to receipt of one-time funds being received in advance of expenses and program savings.

**Table 1  
Net Position**

|   | <b>Governmental Activities</b> |                      | <b>Total Percentage Change</b> |
|---|--------------------------------|----------------------|--------------------------------|
|   | <b>2025</b>                    | <b>2024</b>          | <b>2025-2024</b>               |
| <b>Assets:</b>                                  |                                |                      |                                |
| Cash  | \$ 81,854,992                  | \$ 59,511,604        | 37.54%                         |
| Accounts Receivable                             | 17,536,141                     | 18,214,894           | (3.73%)                        |
| Stores Inventories                              | 3,442                          | 1,753                | 96.35%                         |
| Capital Assets, Net of Accumulated Depreciation | 45,964,621                     | 44,774,194           | 2.66%                          |
| <b>TOTAL ASSETS</b>                             | <b>145,359,196</b>             | <b>122,502,445</b>   | <b>18.66%</b>                  |
| <b>Deferred Outflows of Resources</b>           | <b>13,420,840</b>              | <b>14,912,001</b>    | <b>(10.00%)</b>                |
| <b>Liabilities:</b>                             |                                |                      |                                |
| Accounts Payable                                | 18,796,409                     | 11,562,992           | 62.56%                         |
| Unearned Revenue                                | 261,820                        | 252,198              | 3.82%                          |
| Long-Term Debt:                                 |                                |                      |                                |
| Total OPEB Liability                            | 13,970,253                     | 16,394,125           | (14.79%)                       |
| Net Pension liability                           | 42,126,067                     | 45,395,783           | (7.20%)                        |
| Leases Payable                                  | 75,582                         | 111,635              | (32.30%)                       |
| Subscriptions Payable                           | 4,486,373                      | 5,435,525            | (17.46%)                       |
| Compensated Absences                            | 235,048                        | 219,247              | 7.21%                          |
| Certificates of Participation                   | 17,564,210                     | 18,253,522           | (3.78%)                        |
| <b>TOTAL LIABILITIES</b>                        | <b>97,515,762</b>              | <b>97,625,027</b>    | <b>(0.11%)</b>                 |
| <b>Deferred Inflows of Resources</b>            | <b>3,608,649</b>               | <b>2,905,927</b>     | <b>24.18%</b>                  |
| <b>Net Position:</b>                            |                                |                      |                                |
| Net Investment in Capital Assets                | 23,838,456                     | 20,973,512           | 13.66%                         |
| Restricted                                      | 28,834,275                     | 22,526,303           | 28.00%                         |
| Unrestricted                                    | 4,982,894                      | (6,616,323)          | >100.00%                       |
| <b>TOTAL NET POSITION</b>                       | <b>\$ 57,655,625</b>           | <b>\$ 36,883,492</b> | <b>56.32%</b>                  |

### Change in Net Position

Table 2 shows the Superintendent of Schools' total revenues of \$98,573,363. About 23.43% of the revenue comes from LCFF Sources. Operating Grants and Contributions accounted for the majority of total revenue 59.72%.

The total cost of all programs and services was \$77,801,230. The Superintendent of Schools' expenses are predominately related to educating and caring for students 51.76%. Community and ancillary services accounted for another 2.44%. Administrative activities accounted for just 10.14% of total costs. The remaining expenses were for enterprise, plant services (maintenance and operations), other outgo and interest on long-term obligations.

**Table 2  
Change in Net Position**

|  | <b>Total Activities</b> |                      | <b>Total<br/>Percentage<br/>Change</b> |
|--|-------------------------|----------------------|--|
|  | <b>2025</b>             | <b>2024</b>          | <b>2025-2024</b>                       |
| <b>Revenues:</b>                           |                         |                      |  |
| Program Revenues:                          |                         |                      |  |
| Charges for Services                       | \$ 10,011,418           | \$ 10,873,978        | (7.93%)                                |
| Operating Grants and Contributions         | 58,862,760              | 53,528,413           | 9.97%                                  |
| General Revenues:                          |                         |                      |  |
| LCFF Sources                               | 23,097,555              | 23,238,687           | (0.61%)                                |
| Federal and State Revenues                 | 1,336,791               | 1,382,714            | (3.32%)                                |
| Local Revenues                             | 5,264,839               | 8,353,918            | (36.98%)                               |
| <b>TOTAL REVENUES</b>                      | <b>98,573,363</b>       | <b>97,377,710</b>    | <b>1.23%</b>                           |
| <b>Expenses:</b>                           |                         |                      |  |
| Instruction                                | 21,907,673              | 23,543,209           | (6.95%)                                |
| Instruction-Related Services               | 10,769,147              | 11,040,611           | (2.46%)                                |
| Pupil Services                             | 7,596,277               | 8,369,886            | (9.24%)                                |
| Ancillary Services                         | 9,011                   | 23,395               | (61.48%)                               |
| Community Services                         | 1,891,002               | 1,296,419            | 45.86%                                 |
| Enterprise                                 | (12,356)                | (11,576)             | 6.74%                                  |
| General Administration                     | 7,889,783               | 8,033,496            | (1.79%)                                |
| Plant Services                             | 5,961,411               | 5,818,818            | 2.45%                                  |
| Other Outgo                                | 21,008,434              | 20,515,448           | 2.40%                                  |
| Interest on Long-Term Obligations          | 780,848                 | 645,678              | 20.93%                                 |
| <b>TOTAL EXPENSES</b>                      | <b>77,801,230</b>       | <b>79,275,384</b>    | <b>(1.86%)</b>                         |
| <b>INCREASE (DECREASE) IN NET POSITION</b> | <b>\$ 20,772,133</b>    | <b>\$ 18,102,326</b> | <b>14.75%</b>                          |
| <b>BEGINNING NET POSITION</b>              | <b>36,883,492</b>       | <b>18,644,529</b>    | <b>97.82%</b>                          |
| <b>PRIOR PERIOD ADJUSTMENT</b>             | <b>-</b>                | <b>136,637</b>       | <b>(100.00%)</b>                       |
| <b>ENDING NET POSITION</b>                 | <b>\$ 57,655,625</b>    | <b>\$ 36,883,492</b> | <b>56.32%</b>                          |

**Governmental Activities**

The cost of all governmental activities this year was \$77,801,230.

Table 3 represents the cost of the Superintendent of Schools' functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was not funded by charges for services, operating grants and capital grants and contributions.

**Table 3  
Net Cost of Governmental Activities**

|                                   | <b>Total Cost of Services</b> |                      | <b>Net Cost of Services</b> |                      |
|-----------------------------------|-------------------------------|----------------------|-----------------------------|----------------------|
|                                   | <b>2025</b>                   | <b>2024</b>          | <b>2025</b>                 | <b>2024</b>          |
| Instruction                       | \$ 21,907,673                 | \$ 23,543,209        | \$ 2,567,242                | \$ 6,062,784         |
| Instruction-Related Services      | 10,769,147                    | 11,040,611           | 2,167,321                   | 3,751,129            |
| Pupil Services                    | 7,596,277                     | 8,369,886            | 1,387,589                   | 2,793,091            |
| Ancillary Services                | 9,011                         | 23,395               | 469                         | 7,852                |
| Community Services                | 1,891,002                     | 1,296,419            | 165,655                     | 136,359              |
| Enterprise                        | (12,356)                      | (11,576)             | 30,353                      | (11,576)             |
| General Administration            | 7,889,783                     | 8,033,496            | 1,959,983                   | (675,240)            |
| Plant Services                    | 5,961,411                     | 5,818,818            | (237,244)                   | 1,790,136            |
| Other Outgo                       | 21,008,434                    | 20,515,448           | 104,836                     | 372,780              |
| Interest on Long-Term Obligations | 780,848                       | 645,678              | 780,848                     | 645,678              |
| <b>TOTAL</b>                      | <b>\$ 77,801,230</b>          | <b>\$ 79,275,384</b> | <b>\$ 8,927,052</b>         | <b>\$ 14,872,993</b> |

## FINANCIAL ANALYSIS OF THE SUPERINTENDENT OF SCHOOLS FUNDS

### Governmental Fund and Budgetary Highlights

The financial position of the Superintendent of Schools as a whole is reflected in its governmental funds. As the Superintendent of Schools completed the year, its governmental funds reported a combined fund balance of \$80,488,223, which is an increase of \$14,416,565 from last year's ending fund balance of \$66,071,658 (See Table 4).

**Table 4  
Governmental Funds Balances and Activity**

|  | Balances and Activity |                             |                              |                      |
|--|-----------------------|-----------------------------|------------------------------|----------------------|
|  | July 1, 2024          | Revenues &<br>Other Sources | Expenditures &<br>Other Uses | June 30, 2025        |
| General  | \$ 51,788,387         | \$ 67,336,991               | \$ 54,977,144                | \$ 64,148,234        |
| Charter School   | 5,806,885             | 5,522,807                   | 5,113,083                    | 6,216,609            |
| Special Education Pass-Through                                 | -                     | 20,903,598                  | 20,880,005                   | 23,593               |
| Child Development  | 675,012               | 5,151,396                   | 4,986,744                    | 839,664              |
| Deferred Maintenance   | 2,046                 | 70                          | -                            | 2,116                |
| Forest Reserve   | 505                   | 124,378                     | 124,883                      | -                    |
| Special Reserve Fund for Other<br>Than Capital Outlay Projects | 31                    | (31)                        | -                            | -                    |
| Special Reserve Fund for<br>Post-Employment Benefits           | 7,737,322             | 1,457,139                   | -                            | 9,194,461            |
| County School Facilities                                       | 61,470                | 2,076                       | -                            | 63,546               |
| <b>Total</b>   | <b>\$ 66,071,658</b>  | <b>\$ 100,498,424</b>       | <b>\$ 86,081,859</b>         | <b>\$ 80,488,223</b> |

Several factors contributed to the increase in fund balances. Savings were recognized in some programs, ongoing influx of one-time funds, such as 21CSLA, and additional LCFF funding was provided for County Offices and Charters, and Restricted Programs ended with higher ending balances than in previous years.

### General Fund Budgetary Highlights

Over the course of the year, the Superintendent of Schools revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved September 9, 2025. A schedule of the Superintendent of Schools' original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

The primary factors for the variation between original and final budget amounts are as follows:

Revenues – increased by \$3,818,973 over the original budget primarily due to an increase in Revenues for LCFF funding (County Operations grant), Medi-Cal LEA BOP, Community Schools, Medi-Cal Administrative Services (MAA), Special Education (AB602), 21CSLA, CYBHI, and Differentiated Assistance Funds.

Salaries and Benefits - decreased by \$2,066,792 due to vacancies in the Special Education program, including teachers, instructional assistants and support staff.

Other non-personnel expenditures – decreased by \$4,899,260 due to One-Time funds (Educator Effectiveness and Community Schools Partnership Program), 21CSLA, Special Education, and Learning Recovery Emergency Block Grant budgeted under Supplies and Professional/Consulting services expenditures not fully expended in 2024-25.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2025, the Superintendent of Schools had invested \$45,964,621 in a broad range of capital assets, including land, buildings and improvements, work in progress, equipment, vehicles, lease assets and subscription assets. See Table 5. More detailed information about the Superintendent of Schools' capital assets is presented in the notes to the financial statements.

**Table 5**  
**Capital Assets**

|                                      | <b>Governmental Activities</b> |                      | <b>Percentage</b> |
|--------------------------------------|--------------------------------|----------------------|-------------------|
|                                      | <b>2025</b>                    | <b>2024</b>          | <b>of Change</b>  |
| Land                                 | \$ 1,353,422                   | \$ 1,353,422         | 0.00%             |
| Buildings                            | 36,607,623                     | 36,673,652           | (0.18%)           |
| Improvements                         | 362,446                        | 398,981              | (9.16%)           |
| Equipment                            | 771,500                        | 753,754              | 2.35%             |
| Work in Progress                     | 2,400,058                      | 51,243               | >100.00%          |
| Lease Assets and Subscription Assets | 4,469,572                      | 5,543,142            | (19.37%)          |
| <b>NET CAPITAL ASSETS</b>            | <b>\$ 45,964,621</b>           | <b>\$ 44,774,194</b> | <b>2.66%</b>      |

The Superintendent of Schools' fiscal year 2025-26 budget shows only minor changes other than additional work-in-progress and Accumulated Depreciation.

### Long Term Debt

At year end, the Superintendent of Schools had \$78,457,533 in debt, as shown in Table 6. More detailed information about the Superintendent of Schools' debt is presented in the notes to the financial statements.

**Table 6**  
**Long-Term Debt**

|                               | <b>Governmental Activities</b> |                      | <b>Percentage</b> |
|-------------------------------|--------------------------------|----------------------|-------------------|
|                               | <b>2025</b>                    | <b>2024</b>          | <b>of Change</b>  |
| Net Pension Liability         | \$ 42,126,067                  | \$ 45,395,783        | (7.20%)           |
| Total OPEB Liability          | 13,970,253                     | 16,394,125           | (14.79%)          |
| Certificates of Participation | 17,564,210                     | 18,253,522           | (3.78%)           |
| Leases Payable                | 75,582                         | 111,635              | (32.30%)          |
| Compensated Absences          | 235,048                        | 219,247              | 7.21%             |
| Subscriptions Payable         | 4,486,373                      | 5,435,525            | (17.46%)          |
| <b>TOTAL LONG-TERM DEBT</b>   | <b>\$ 78,457,533</b>           | <b>\$ 85,809,837</b> | <b>(8.57%)</b>    |

The decrease in long term debt is mainly due to the decrease of the Net Pension Liability for the Superintendent of Schools' proportionate share for STRS and PERS and the decrease in Total OPEB Liability.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

At the time these financial statements were prepared and audited, the Superintendent of Schools was aware of several circumstances that could affect its future financial health:

- ❑ The uncertainty of federal and state funding can have a profound impact on the financial health of the Superintendent of Schools. The Local Control Funding Formula (LCFF) is now fully implemented. Our only expected increase to state revenues is now COLA, if funded in the future. We do have a bill back in place for special education to our districts; this will offset rising costs in this area and limit our liability for running special education programs for district students. We will continue to see an increase in direct services in our county for Differentiated Assistance and Local Control Accountability Plan Training.
- ❑ The economy continues to be riddled with impacts of the pandemic. Labor shortages, increased employee absences, declining enrollment and attendance, rising costs and uncertainty of over the risk of future pandemic surges. Despite the sobering data, the state's General Fund has encountered robust revenues, however, the state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. Given the risks and uncertainties the state faces in the coming years, the LAO warns of slow growth in revenue for the 26-27 and 27-28 years mainly due to the unsustainable levels of the stock market.

## **CONTACTING THE SUPERINTENDENT OF SCHOOLS FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the Superintendent of Schools finances and to demonstrate the Superintendent of Schools accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Marisol Verduzco at (559) 673-6051 ext. 6229.

## **Financial Section**

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

## STATEMENT OF NET POSITION

JUNE 30, 2025

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>ASSETS:</b>                            |                                    |
| Cash in County Treasury                   | \$ 81,851,602                      |
| Cash on Hand and in Banks                 | 1,260                              |
| Cash in Revolving Fund                    | 2,130                              |
| Accounts Receivable                       | 17,536,141                         |
| Stores Inventories                        | 3,442                              |
| Capital Assets:                           |                                    |
| Land                                      | 1,353,422                          |
| Land Improvements, Net                    | 362,446                            |
| Buildings, Net                            | 36,607,623                         |
| Equipment, Net                            | 771,500                            |
| Work in Progress                          | 2,400,058                          |
| Lease Assets and Subscription Assets, Net | <u>4,469,572</u>                   |
| Total Assets                              | <u>145,359,196</u>                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>    |                                    |
| Deferred Outflows of Resources - Pensions | <u>13,420,840</u>                  |
| Total Deferred Outflows of Resources      | <u>13,420,840</u>                  |
| <b>LIABILITIES:</b>                       |                                    |
| Accounts Payable                          | 18,796,409                         |
| Unearned Revenue                          | 261,820                            |
| Noncurrent Liabilities:                   |                                    |
| Net Pension Liability                     | 42,126,067                         |
| Total OPEB Liability                      | 13,970,253                         |
| Due within one year                       | 2,035,719                          |
| Due in more than one year                 | <u>20,325,494</u>                  |
| Total Liabilities                         | <u>97,515,762</u>                  |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>     |                                    |
| Deferred Inflows of Resources - Pensions  | <u>3,608,649</u>                   |
| Total Deferred Inflows of Resources       | <u>3,608,649</u>                   |
| <b>NET POSITION:</b>                      |                                    |
| Net Investment in Capital Assets          | 23,838,456                         |
| Restricted For:                           |                                    |
| Federal and State Programs                | 28,770,729                         |
| Capital Projects                          | 63,546                             |
| Unrestricted                              | <u>4,982,894</u>                   |
| Total Net Position                        | <u>\$ 57,655,625</u>               |

The accompanying notes are an integral part of this statement.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2025

| Functions/Programs                | Expenses             | Program Revenues        |  | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|-----------------------------------|----------------------|-------------------------|--|--|
|                                   |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions |  |
| <b>PRIMARY GOVERNMENT:</b>        |                      |                         |  |  |
| Governmental Activities:          |                      |                         |  |  |
| Instruction                       | \$ 21,907,673        | \$ 3,933,486            | \$ 15,406,945                            | \$ (2,567,242)   |
| Instruction-Related Services      | 10,769,147           | 1,864,127               | 6,737,699                                | (2,167,321)  |
| Pupil Services                    | 7,596,277            | 1,411,610               | 4,797,078                                | (1,387,589)  |
| Ancillary Services                | 9,011                | 2,002                   | 6,540                                    | (469)  |
| Community Services                | 1,891,002            | 221,252                 | 1,504,095                                | (165,655)  |
| Enterprise                        | (12,356)             | (10,011)                | (32,698)                                 | (30,353)   |
| General Administration            | 7,889,783            | 1,286,467               | 4,643,333                                | (1,959,983)  |
| Plant Services                    | 5,961,411            | 1,302,485               | 4,896,170                                | 237,244  |
| Other Outgo                       | 21,008,434           | --                      | 20,903,598                               | (104,836)  |
| Interest on Long-Term Obligations | 780,848              | --                      | --                                       | (780,848)  |
| Total Governmental Activities     | <u>77,801,230</u>    | <u>10,011,418</u>       | <u>58,862,760</u>                        | <u>(8,927,052)</u>   |
| Total Primary Government          | <u>\$ 77,801,230</u> | <u>\$ 10,011,418</u>    | <u>\$ 58,862,760</u>                     | <u>(8,927,052)</u>   |
| General Revenues:                 |                      |                         |  |  |
| LCFF Sources                      |                      |                         |  | 23,097,555   |
| Federal Revenues                  |                      |                         |  | 124,378  |
| State Revenues                    |                      |                         |  | 1,212,413  |
| Local Revenues                    |                      |                         |  | <u>5,264,839</u>   |
| Total General Revenues            |                      |                         |  | <u>29,699,185</u>  |
| Change in Net Position            |                      |                         |  | <u>20,772,133</u>  |
| Net Position - Beginning          |                      |                         |  | <u>36,883,492</u>  |
| Net Position - Ending             |                      |                         |  | <u>\$ 57,655,625</u>                                       |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS****BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2025

|                                      | General<br>Fund      | Special<br>Education<br>Pass-Through | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------------|----------------------|--------------------------------------|--------------------------------|--------------------------------|
| <b>ASSETS:</b>                       |                      |                                      |                                |                                |
| Cash in County Treasury              | \$ 74,544,584        | \$ 353,809                           | \$ 6,953,209                   | \$ 81,851,602                  |
| Cash on Hand and in Banks            | 1,260                | --                                   | --                             | 1,260                          |
| Cash in Revolving Fund               | 2,130                | --                                   | --                             | 2,130                          |
| Accounts Receivable                  | 9,415,634            | 7,419,406                            | 701,101                        | 17,536,141                     |
| Due from Other Funds                 | 76,932               | --                                   | 46,740                         | 123,672                        |
| Stores Inventories                   | 3,442                | --                                   | --                             | 3,442                          |
| Total Assets                         | <u>84,043,982</u>    | <u>7,773,215</u>                     | <u>7,701,050</u>               | <u>99,518,247</u>              |
| <b>LIABILITIES AND FUND BALANCE:</b> |                      |                                      |                                |                                |
| Liabilities:                         |                      |                                      |                                |                                |
| Accounts Payable                     | \$ 10,616,963        | \$ 7,749,622                         | \$ 277,947                     | \$ 18,644,532                  |
| Due to Other Funds                   | 46,739               | --                                   | 76,933                         | 123,672                        |
| Unearned Revenue                     | 35,469               | --                                   | 226,351                        | 261,820                        |
| Total Liabilities                    | <u>10,699,171</u>    | <u>7,749,622</u>                     | <u>581,231</u>                 | <u>19,030,024</u>              |
| Fund Balance:                        |                      |                                      |                                |                                |
| Nonspendable Fund Balances:          |                      |                                      |                                |                                |
| Revolving Cash                       | 2,130                | --                                   | --                             | 2,130                          |
| Stores Inventories                   | 3,442                | --                                   | --                             | 3,442                          |
| Restricted Fund Balances             | 40,083,488           | 23,593                               | 1,610,808                      | 41,717,889                     |
| Committed Fund Balances              | 2,116                | --                                   | --                             | 2,116                          |
| Assigned Fund Balances               | 19,137,058           | --                                   | 5,514,869                      | 24,651,927                     |
| Unassigned:                          |                      |                                      |                                |                                |
| Reserve for Economic Uncertainty     | 9,311,518            | --                                   | --                             | 9,311,518                      |
| Other Unassigned                     | 4,805,059            | --                                   | --                             | 4,805,059                      |
| Unassigned, reported in nonmajor:    |                      |                                      |                                |                                |
| Special Revenue Funds                | --                   | --                                   | (5,858)                        | (5,858)                        |
| Total Fund Balance                   | <u>73,344,811</u>    | <u>23,593</u>                        | <u>7,119,819</u>               | <u>80,488,223</u>              |
| Total Liabilities and Fund Balances  | <u>\$ 84,043,982</u> | <u>\$ 7,773,215</u>                  | <u>\$ 7,701,050</u>            | <u>\$ 99,518,247</u>           |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

|   |                      |
|---|----------------------|
| Total fund balances - governmental funds balance sheet  | \$ 80,488,223        |
| Amounts reported for governmental activities in the Statement of Net Position are different because:                      |                      |
| Capital assets used in governmental activities are not reported in the funds.   | 41,495,049           |
| Payables for leases which are not due in the current period are not reported in the funds.                                | (75,582)             |
| Payables for debt interest which are not due in the current period are not reported in the funds.                         | (151,877)            |
| Payables for notes which are not due in the current period are not reported in the funds.                                 | (17,564,210)         |
| Payables for compensated absences which are not due in the current period are not reported in the funds.                  | (235,048)            |
| Recognition of the Superintendent of Schools' proportionate share of the net pension liability not reported in the funds. | (42,126,067)         |
| Deferred Resource Inflows related to the pension plans are not reported in the funds.                                     | (3,608,649)          |
| Deferred Resource Outflows related to the pension plans are not reported in the funds.                                    | 13,420,840           |
| Recognition of the Superintendent of Schools' proportionate share of the net OPEB liability not reported in the funds.    | (13,970,253)         |
| Lease assets used in governmental activities are not reported in the funds.   | 71,564               |
| Subscription assets used in governmental activities are not reported in the funds.  | 4,398,008            |
| Payables for subscriptions which are not due in the current period are not reported in the funds.                         | <u>(4,486,373)</u>   |
| Net position of governmental activities - Statement of Net Position   | <u>\$ 57,655,625</u> |

The accompanying notes are an integral part of this statement.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2025

|  | General<br>Fund      | Special<br>Education<br>Pass-Through | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--|----------------------|--------------------------------------|--------------------------------|--------------------------------|
| <b>Revenues:</b>   |                      |                                      |                                |                                |
| LCFF Sources:  |                      |                                      |                                |                                |
| State Apportionment or State Aid                                     | \$ 5,395,747         | \$ --                                | \$ 2,868,380                   | \$ 8,264,127                   |
| Education Protection Account Funds                                   | 10,110               | --                                   | 999,916                        | 1,010,026                      |
| Local Sources  | 13,261,198           | --                                   | 562,204                        | 13,823,402                     |
| Federal Revenue  | 9,709,695            | 7,624,969                            | 874,425                        | 18,209,089                     |
| Other State Revenue  | 16,097,530           | 13,278,629                           | 5,154,772                      | 34,530,931                     |
| Other Local Revenue  | 23,100,727           | --                                   | 340,960                        | 23,441,687                     |
| <b>Total Revenues</b>  | <u>67,575,007</u>    | <u>20,903,598</u>                    | <u>10,800,657</u>              | <u>99,279,262</u>              |
| <b>Expenditures:</b>   |                      |                                      |                                |                                |
| Current:   |                      |                                      |                                |                                |
| Instruction  | 18,690,032           | --                                   | 5,530,370                      | 24,220,402                     |
| Instruction - Related Services                                       | 9,843,374            | --                                   | 1,416,439                      | 11,259,813                     |
| Pupil Services   | 7,566,877            | --                                   | 449,191                        | 8,016,068                      |
| Ancillary Services   | 9,011                | --                                   | --                             | 9,011                          |
| Community Services   | 1,187,116            | --                                   | 756,649                        | 1,943,765                      |
| Enterprise   | (54,228)             | --                                   | --                             | (54,228)                       |
| General Administration   | 6,897,953            | --                                   | 568,086                        | 7,466,039                      |
| Plant Services   | 4,007,840            | --                                   | 961,020                        | 4,968,860                      |
| Other Outgo  | 1,625                | 20,880,005                           | 126,804                        | 21,008,434                     |
| Capital Outlay   | 3,196,459            | --                                   | 365,989                        | 3,562,448                      |
| Debt Service:  |                      |                                      |                                |                                |
| Principal  | 1,645,857            | --                                   | 28,660                         | 1,674,517                      |
| Interest   | 785,228              | --                                   | 2,340                          | 787,568                        |
| <b>Total Expenditures</b>  | <u>53,777,144</u>    | <u>20,880,005</u>                    | <u>10,205,548</u>              | <u>84,862,697</u>              |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>13,797,863</u>    | <u>23,593</u>                        | <u>595,109</u>                 | <u>14,416,565</u>              |
| <b>Other Financing Sources (Uses):</b>                               |                      |                                      |                                |                                |
| Transfers In   | 19,162               | --                                   | --                             | 19,162                         |
| Transfers Out  | --                   | --                                   | (19,162)                       | (19,162)                       |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>19,162</u>        | <u>--</u>                            | <u>(19,162)</u>                | <u>--</u>                      |
| <b>Net Change in Fund Balance</b>                                    | <u>13,817,025</u>    | <u>23,593</u>                        | <u>575,947</u>                 | <u>14,416,565</u>              |
| Fund Balance, July 1   | 59,527,786           | --                                   | 6,543,872                      | 66,071,658                     |
| Fund Balance, June 30  | <u>\$ 73,344,811</u> | <u>\$ 23,593</u>                     | <u>\$ 7,119,819</u>            | <u>\$ 80,488,223</u>           |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

|  |                      |
|--|----------------------|
| Net change in fund balances - total governmental funds   | \$ 14,416,565        |
| Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because: |                      |
| Capital outlays are not reported as expenses in the SOA.   | 3,803,804            |
| The depreciation of capital assets used in governmental activities is not reported in the funds.           | (1,539,807)          |
| Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.               | 1,674,517            |
| (Increase) decrease in accrued interest from beginning of period to end of period.                         | 6,720                |
| Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.     | (15,801)             |
| Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.                  | 6,832,083            |
| Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.                           | (5,756,250)          |
| OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.                              | 2,423,872            |
| The amortization of lease assets used in governmental activities is not reported in the funds.             | <u>(1,073,570)</u>   |
| Change in net position of governmental activities - Statement of Activities                                | <u>\$ 20,772,133</u> |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2025

|                                      | <u>Custodial<br/>Fund</u>                 |
|--------------------------------------|---|
|                                      | <u>Warrant/<br/>Pass-through<br/>Fund</u> |
| <b>ASSETS:</b>                       |   |
| Cash in County Treasury              | \$ <u>3,851,495</u>                       |
| Total Assets                         | <u>3,851,495</u>                          |
| <b>LIABILITIES:</b>                  |   |
| Due to Student Groups/Other Agencies | \$ <u>3,851,495</u>                       |
| Total Liabilities                    | <u>3,851,495</u>                          |
| <b>NET POSITION:</b>                 |   |
| Restricted for Other Purposes        | <u>    --</u>                             |
| Total Net Position                   | <u>\$ <u>    --</u></u>                   |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

|   | <u>Custorial<br/>Funds</u>                |
|---|---|
|   | <u>Warrant/<br/>Pass-Through<br/>Fund</u> |
| <b>ADDITIONS:</b>                       |   |
| Funds Collected for Others              | \$ 171,964,931                            |
| Total Additions                         | <u>171,964,931</u>                        |
| <b>DEDUCTIONS:</b>                      |   |
| Funds Distributed for Others            | 171,964,931                               |
| Total Deductions                        | <u>171,964,931</u>                        |
| <b>Change in Fiduciary Net Position</b> | --  |
| Net Position-Beginning of the Year      | --  |
| Net Position-End of the Year            | <u>\$ --</u>                              |

The accompanying notes are an integral part of this statement.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

**A. Summary of Significant Accounting Policies**

The Superintendent of Schools accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the Superintendent of Schools conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**1. Reporting Entity**

The Superintendent of Schools' combined financial statements include the accounts of all its operations. The Superintendent of Schools evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the Superintendent of Schools reporting entity, as set forth in GASB Statement No. 14 (as amended), *The Financial Reporting Entity*, include whether:

- the organization is legally separate organization (can sue and be sued in its name) for which the primary government is financially accountable.
- the Superintendent of Schools holds the corporate powers of the organization
- the Superintendent of Schools appoints a voting majority of the organization's board
- the Superintendent of Schools is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Superintendent of Schools
- there is fiscal dependency by the organization on the Superintendent of Schools

The Superintendent of Schools also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the Superintendent of Schools to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the Superintendent of Schools, its component units or its constituents; and 2) The Superintendent of Schools or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the Superintendent of Schools.

Based on these criteria, the Superintendent of Schools has no component units. Additionally, the Superintendent of Schools is not a component unit of any other reporting entity as defined by the GASB Statement.

**2. Basis of Presentation, Basis of Accounting**

**a. Change in Accounting Principle**

In the current fiscal year, the Superintendent of Schools implemented GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter. The Superintendent of Schools adopted Statement No. 101 for the current year.

b. Basis of Presentation

**Government-Wide Statements:** The statement of net position and the statement of activities include the financial activities of the overall government except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Superintendent of Schools governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The Superintendent of Schools does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are

**Fund Financial Statements:** The fund financial statements provide information about the Superintendent of Schools' funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The Superintendent of Schools reports the following major governmental funds:

**General Fund.** This is the Superintendent of Schools' primary operating fund. It is used to account for and report all financial resources not accounted for and reported for in another fund.

**Special Education Pass-Through Fund.** This fund is used by the Administrative Unit (the Superintendent of Schools) of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEAs.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

The Superintendent of Schools reports the following non-major governmental funds:

*Special Revenue Funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The following special revenue funds are utilized by the Superintendent of Schools:

- The Charter School is used to separately report the activities of charter schools not included in the General Fund.
- The Child Development Fund is used to account separately for Federal, State and local revenues to operate Child Development Programs.
- The Forest Reserve Fund exists primarily to account separately for federal forest reserve monies received by county offices of education for distribution to school districts and community college districts.

*Capital Projects Funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The Superintendent of Schools maintains the following capital projects funds:

- County School Facilities Fund. This fund was established to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

In addition, the Superintendent of Schools reports the following fund types:

*Fiduciary Funds* are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are, therefore, not available to support Superintendent of Schools programs, these funds are not included in the governmental-wide statements.

- The Custodial Fund is used to account for resources in which the Superintendent of School's role is purely custodial, such as the receipt and remittance of fiduciary resources to individuals or other governments. All assets reported in a custodial are offset by a corresponding liability to the party on whose behalf they are held.

c. Measurement Focus, Basis of Accounting

Government-Wide and Fiduciary Fund Financial Statements: This financial statement is reported using the economic resources measurement focus. It is reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Superintendent of Schools gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Superintendent of Schools considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

When the Superintendent of Schools incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Superintendent of Schools policy to use restricted resources first, then unrestricted resources.

### 3. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

### 4. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the Superintendent of Schools Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Superintendent of Schools Board of Trustees satisfied these requirements.

These budgets are revised by the Superintendent of Schools' Board of Trustees and Superintendent of Schools Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The Superintendent of Schools employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

### 5. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances

#### a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the Superintendent of Schools maintains substantially all of its cash in the Madera County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Madera County Treasury was not available.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The Superintendent of Schools has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefitting period. The Superintendent of Schools has chosen to report the expenditure during the benefitting period.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

| <u>Asset Class</u> | <u>Estimated Useful Lives</u> |
|--------------------|-------------------------------|
| Buildings          | 25 - 50                       |
| Land Improvements  | 20                            |
| Vehicles           | 2 - 15                        |
| Office Equipment   | 3 - 15                        |
| Computer Equipment | 3 - 15                        |

d. Right to Use Lease Assets and Liabilities

Right to use lease assets are assets which the District leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the District's estimated incremental borrowing rate at the time of the lease agreement, amortized on a straight-line basis over the term of the agreement.

Leases payable are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of lease inception.

e. Subscriptions-Based Information Technology Arrangements

Subscriptions-Based Information Technology Arrangement (SBITA) assets are assets which the Superintendent of Schools has entered into an arrangement to use the information technology software for a term of more than one year. The value of the SBITA is determined by the net present value of the SBITA at the Superintendent of Schools' estimated incremental borrowing rate at the time of the arrangement, amortized on a straight-line basis over the term of the arrangement.

SBITA subscription payables are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of SBITA inception.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

f. Receivable and Payable Balances

The Superintendent of Schools has provided detail of the receivable balances in Note F. The Superintendent of Schools believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

g. Compensated Absences

Employees of the Superintendent of Schools are granted vacation, sick leave, and other types of compensated absences in accordance with Superintendent of Schools policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and certain types of sabbatical leave when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101. In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the Superintendent of Schools' net pension liability in accordance with applicable GASB standards.

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements. The Superintendent of Schools measured the liability based on a historical look-back period of three years with a last in first out flows assumption for use of accrued balances.

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Superintendent of Schools. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the Superintendent of Schools. The Superintendent of Schools' policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

h. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

i. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financial sources/uses. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds are reported as debt service expenditures.

j. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

k. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Madera bills and collects the taxes for the Superintendent of Schools.

l. Deferred Outflows/Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

m. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non-spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the Superintendent of Schools:

*Non-spendable fund balance* includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

*Restricted fund balance* includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

*Committed fund balance* includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the Superintendent of Schools' highest level of decision-making authority. This formal action is the Board's resolution or majority vote.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

*Assigned fund balance* includes amounts that are constrained by the Superintendent of Schools' intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Chief Business Official of the Madera County Superintendent of Schools pursuant to authorization established by Board Policy 3122.

*Unassigned fund balance* is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the Superintendent of Schools general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the Superintendent of Schools' general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Consistent with the Criteria and Standards for fiscal solvency adopted by the State Board of Education, the Superintendent of Schools maintains a Reserve for Economic Uncertainties to safeguard the Superintendent of Schools' financial stability. The minimum recommended reserve for an Superintendent of Schools of this size is a minimum of three percent of budgeted general fund expenditures and other financing uses. The Superintendent of Schools' policy is to maintain the reserve at three percent.

n. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

|                         |                               |
|-------------------------|-------------------------------|
| Valuation Date (VD)     | June 30, 2023                 |
| Measurement Date (MD)   | June 30, 2024                 |
| Measurement Period (MP) | July 1, 2023 to June 30, 2024 |

o. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the Superintendent of Schools' single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2025

p. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

| <u>Violation</u> | <u>Action Taken</u> |
|------------------|---------------------|
| None reported    | Not applicable      |

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

| <u>Fund Name</u> | <u>Deficit Amount</u> | <u>Remarks</u> |
|------------------|-----------------------|----------------|
| None reported    | Not applicable        | Not applicable |

C. Excess of Expenditures over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

| <u>Appropriations Category</u> | <u>Excess Expenditures</u> |
|--------------------------------|----------------------------|
| General Fund:                  |                            |
| Books and Supplies             | \$ 1,085                   |
| Capital Outlay                 | 203,511                    |
| Debt Service:                  |                            |
| Principal                      | 1,158,004                  |

The Superintendent of Schools' General Fund incurred additional expenditures in Books and Supplies and Capital Outlay, and Debt Service Principal for the reclassification of payments made on leases and subscriptions during the year.

D. Cash and Investments

Summary of Cash and Investments

Cash and investments at June 30, 2025 are classified in the accompanying financial statements as follows:

|                                  |                             |
|----------------------------------|-----------------------------|
| Statement of Net Position:       |                             |
| Governmental Activities:         |                             |
| Cash in County Treasury          | \$ 81,851,602               |
| Cash on Hand                     | 1,260                       |
| Cash in Revolving Fund           | 2,130                       |
| Total                            | <u>81,854,992</u>           |
| Fiduciary Funds:                 |                             |
| Cash in County Treasury          | <u>3,851,495</u>            |
| Grand Total Cash and Investments | <u><u>\$ 85,706,487</u></u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

Cash and investments as of June 30, 2025 consist of the following:

|                                      |                      |
|--------------------------------------|----------------------|
| Deposits with Financial Institutions | \$ 2,130             |
| Cash on Hand                         | 1,260                |
| Deposits with County Treasury        | <u>85,703,097</u>    |
| Total Cash and Investments           | <u>\$ 85,706,487</u> |

Cash in County Treasury

In accordance with Education Code Section 41001, the Superintendent of Schools maintains substantially all of its cash in the Madera County Treasury as part of the common investment pool (the Superintendent of Schools' portion was \$85,703,097 as of June 30, 2025). The Superintendent of Schools is considered to be an involuntary participant in an external investment pool. The fair value of the Superintendent of Schools' portion of this pool as of June 30, 2025, as provided by the pool sponsor, was \$86,045,776. Assumptions made in determining the fair value of the Superintendent of Schools' pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash in Banks and in Revolving Fund

Cash balances held in financial institutions including cash in banks and in the revolving fund (\$2,130) are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Investment Accounting Policy

The Superintendent of Schools is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Superintendent of Schools general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The Superintendent of Schools' investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Superintendent of Schools' investment policy does not contain any specific provisions intended to limit the Superintendent of Schools' exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the Superintendent of Schools contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The Superintendent of Schools has no investments.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the Superintendent of Schools investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

None of the Superintendent of Schools' deposits with financial institutions are in excess of federal depository insurance limits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the Superintendent of Schools investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

**E. Fair Value**

The Superintendent of Schools categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the Superintendent of Schools own data. The Superintendent of Schools should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the Superintendent of Schools are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Madera County Treasury Investment Pool are not measured using the input levels above because the Superintendent of Schools transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The Superintendent of Schools fair value measurements at June 30, 2025 were as follows:

|  |                      |                      |
|--|----------------------|----------------------|
|  | <u>Uncategorized</u> | <u>Total</u>         |
| Cash in County Treasury (Investments in county treasury) | <u>\$ 85,703,097</u> | <u>\$ 85,703,097</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**F. Accounts Receivable**

Accounts receivable as of June 30, 2025, consist of the following:

|                          | General<br>Fund     | Special<br>Education<br>Pass-through | Other<br>Governmental<br>Funds | Total                |
|--------------------------|---------------------|--------------------------------------|--------------------------------|----------------------|
| Apportionment            | \$ 116,170          | \$ -                                 | \$ 70,228                      | \$ 186,398           |
| Federal Government:      |                     |                                      |                                |                      |
| Federal Programs         | 5,511,635           | 7,383,373                            | 244,921                        | 13,139,929           |
| State Government:        |                     |                                      |                                |                      |
| Categorical Aid Programs | 643,914             | -                                    | 363,560                        | 1,007,474            |
| Lottery                  | 26,901              | -                                    | 22,392                         | 49,293               |
| Other                    | -                   | 36,033                               | -                              | 36,033               |
| Total State Government   | 670,815             | 36,033                               | 385,952                        | 1,092,800            |
| Local Government:        |                     |                                      |                                |                      |
| Other                    | 2,414,953           | -                                    | -                              | 2,414,953            |
| Miscellaneous            | 702,061             | -                                    | -                              | 702,061              |
| Totals                   | <u>\$ 9,415,634</u> | <u>\$ 7,419,406</u>                  | <u>\$ 701,101</u>              | <u>\$ 17,536,141</u> |

**G. Capital Assets**

Capital asset activity for the period ended June 30, 2025, was as follows:

|   | Beginning<br>Balances | Increases           | Decreases     | Ending<br>Balances   |
|---|-----------------------|---------------------|---------------|----------------------|
| Governmental activities:                    |                       |                     |               |                      |
| Capital assets not being depreciated:       |                       |                     |               |                      |
| Land  | \$ 1,353,422          | \$ -                | \$ -          | \$ 1,353,422         |
| Work in progress                            | 51,243                | 2,348,815           | -             | 2,400,058            |
| Total capital assets not being depreciated  | <u>1,404,665</u>      | <u>2,348,815</u>    | <u>-</u>      | <u>3,753,480</u>     |
| Capital assets being depreciated:           |                       |                     |               |                      |
| Buildings                                   | 51,859,901            | 1,211,606           | -             | 53,071,507           |
| Land Improvements                           | 994,803               | -                   | -             | 994,803              |
| Equipment                                   | 4,904,690             | 243,383             | 39,216        | 5,108,857            |
| Total capital assets being depreciated      | <u>57,759,394</u>     | <u>1,454,989</u>    | <u>39,216</u> | <u>59,175,167</u>    |
| Less accumulated depreciation for:          |                       |                     |               |                      |
| Buildings                                   | 15,186,249            | 1,277,635           | -             | 16,463,884           |
| Land Improvements                           | 595,822               | 36,535              | -             | 632,357              |
| Equipment                                   | 4,150,936             | 225,637             | 39,216        | 4,337,357            |
| Total accumulated depreciation              | <u>19,933,007</u>     | <u>1,539,807</u>    | <u>39,216</u> | <u>21,433,598</u>    |
| Total capital assets being depreciated, net | <u>37,826,387</u>     | <u>(84,818)</u>     | <u>-</u>      | <u>37,741,569</u>    |
| Governmental activities capital assets, net | <u>\$ 39,231,052</u>  | <u>\$ 2,263,997</u> | <u>\$ -</u>   | <u>\$ 41,495,049</u> |

Depreciation was charged to functions as follows:

|                              |                     |
|------------------------------|---------------------|
| Instruction                  | \$ 19,857           |
| Instruction-Related Services | 72,219              |
| Pupil Services               | 50,966              |
| Enterprise                   | 6,219               |
| General Administration       | 56,360              |
| Plant Services               | 1,334,186           |
|                              | <u>\$ 1,539,807</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

**H. Right to Use Lease Assets**

The Superintendent of Schools has recorded right to use lease assets. The assets are right to use assets for equipment. The related leases are discussed in the Leases Payable subsection of the Long-Term Obligations of Note (K). The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the fiscal year ended June 30, 2025, was as follows:

|                                 | Beginning<br>Balances | Increases          | Decreases   | Ending<br>Balances |
|---------------------------------|-----------------------|--------------------|-------------|--------------------|
| Intangible right to use assets  | \$ 179,854            | \$ -               | \$ -        | \$ 179,854         |
| Totals at historical cost       | 179,854               | -                  | -           | 179,854            |
| Less: accumulated amortization  | 72,237                | 36,053             | -           | 108,290            |
| Right to Use Lease Assets - Net | <u>\$ 107,617</u>     | <u>\$ (36,053)</u> | <u>\$ -</u> | <u>\$ 71,564</u>   |

**I. Right-to-Use Subscription-Based Information Technology Arrangement Assets**

The Superintendent of Schools is committed under various subscription-based IT arrangements (SBITAs). At June 30, 2025, the Superintendent of Schools has three qualifying SBITAs under GASB 96 in which it is acting as Lessee. The present value of the SBITAs are aggregated on a fund basis. Governmental funds report lessee SBITAs current expenditures in the fund level Statement of Revenue, Expenses and Changes in Fund Balances, while total economic resources are reported in the government-wide statements and are amortized on a straight-line basis over the terms of the related SBITA.

The right-to-use (RTU) intangible capital assets associated with the SBITAs are as follows:

|                                  | Beginning<br>Balances | Increases             | Decreases   | Ending<br>Balances  |
|----------------------------------|-----------------------|-----------------------|-------------|---------------------|
| RTU SBITA - Financial Software   | \$ 3,624,199          | \$ -                  | \$ -        | \$ 3,624,199        |
| RTU SBITA - Maintenance Services | 1,561,390             | -                     | -           | 1,561,390           |
| RTU SBITA - Digital Libraries    | 400,949               | -                     | -           | 400,949             |
| Totals at historical cost        | 5,586,538             | -                     | -           | 5,586,538           |
| Less: accumulated amortization   | 151,013               | 1,037,517             | -           | 1,188,530           |
| RTU SBITA Assets - Net           | <u>\$ 5,435,525</u>   | <u>\$ (1,037,517)</u> | <u>\$ -</u> | <u>\$ 4,398,008</u> |

**J. Interfund Balances and Activities**

**1. Due To and From Other Funds**

Balances due to and due from other funds at June 30, 2025, consisted of the following:

| <u>Due To Other Fund</u> | <u>Due From Other Fund</u> | <u>Amount</u>     | <u>Purpose</u>                                    |
|--------------------------|----------------------------|-------------------|---|
| General Fund             | Charter Fund               | \$ 46,564         | For year-end categorical program reconciliations. |
| General Fund             | Child Development Fund     | 176               | To cover expenses.                                |
| Charter Fund             | General Fund               | 76,391            | For year-end categorical program reconciliations. |
| Child Development Fund   | General Fund               | 2                 | To adjust expenses between resources.             |
| Forest Reserve Fund      | General Fund               | 539               | For Forest Funds transfer.                        |
|                          |                            | <u>\$ 123,672</u> |   |

All amounts due are scheduled to be repaid within one year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

2. Transfers To and From Other Funds

Transfers in to and out from other funds at June 30, 2025, consisted of the following:

| <u>Transfers Out From</u> | <u>Transfers In To</u> | <u>Amount</u>    | <u>Reason</u>                       |
|---------------------------|------------------------|------------------|-------------------------------------|
| Forest Reserve<br>Fund    | General Fund           | \$ 19,162        | Forest reserve allocation transfer. |
|                           |                        | <u>\$ 19,162</u> |                                     |

K. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2025, are as follows:

|                               | <u>Beginning<br/>Balance</u> | <u>Increases</u> | <u>Decreases</u>    | <u>Ending<br/>Balance</u> | <u>Amounts<br/>Due Within<br/>One Year</u> |
|-------------------------------|------------------------------|------------------|---------------------|---------------------------|--|
| Governmental Activities:      |                              |                  |                     |                           |  |
| Compensated Absences*         | \$ 219,247                   | \$ 15,801        | \$ -                | \$ 235,048                | \$ 235,048                                 |
| Direct Borrowings:            |                              |                  |                     |                           |  |
| Certificates of Participation | 18,253,522                   | -                | 689,312             | 17,564,210                | 733,540                                    |
| Subscriptions Payable         | 5,435,525                    | -                | 949,152             | 4,486,373                 | 1,034,615                                  |
| Leases Payable                | 111,635                      | -                | 36,053              | 75,582                    | 32,516                                     |
| Totals                        | <u>\$ 24,019,929</u>         | <u>\$ 15,801</u> | <u>\$ 1,674,517</u> | <u>\$ 22,361,213</u>      | <u>\$ 2,035,719</u>                        |

\* The compensated absence activity shown in the table above is presented on a net increase (decrease) basis as permitted by GASB Statement No. 101.

2. Certificates of Participation

On November 1, 2016 the County issued \$16,200,000 in certificates of participation with interest rates ranging between 2.00% and 4.00% to prepay the \$14,215,000 of its outstanding 2011 certificates of participation and pay the costs incurred in connection with the execution and delivery of the certificates. The County deposited the net proceeds along with the cash with fiscal agent balance of the 2011 certificates of participation in an irrevocable trust to provide for all future debt service on the refunded 2011 certificates. As a result, the 2011 certificates of participation is considered defeased and the County has removed the liability from its accounts.

On August 1, 2018 the Superintendent of Schools issued \$4,982,208 in certificates of participation with interest rates at 3.775% to (1) refinance the Financed Purchase Obligation entered into in October of 2014 for the acquisition of the Early Education Center used for the Preschool Program, and (2) to finance a portion of the costs of construction of the Career and Technical Education Facility, and the acquisition and relocation of portable classrooms for Early Childhood Education use, and pay the costs incurred in connection with the execution and delivery of the certificates.

The outstanding certificates of participation debt of the Superintendent of Schools as of June 30, 2025, are:

The certificates mature as follows:

| <u>Date of<br/>Issue</u> | <u>Interest<br/>Rate%</u> | <u>Maturity<br/>Date</u> | <u>Original<br/>Issue</u> | <u>Outstanding<br/>July 1, 2024</u> | <u>Issued<br/>Current<br/>Year</u> | <u>Redeemed<br/>Current<br/>Year</u> | <u>Outstanding<br/>June 30, 2025</u> |
|--------------------------|---------------------------|--------------------------|---------------------------|-------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|
| 2016                     | 2.00-4.00                 | 2042                     | 16,200,000                | 14,365,000                          | -                                  | 445,000                              | 13,920,000                           |
| 2018                     | 3.775                     | 2039                     | 4,982,208                 | 3,888,522                           | -                                  | 244,312                              | 3,644,210                            |
|                          |                           |                          | <u>\$ 21,182,208</u>      | <u>\$ 18,253,522</u>                | <u>\$ -</u>                        | <u>\$ 689,312</u>                    | <u>\$ 17,564,210</u>                 |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**2016 Certificates of Participation**

| Year Ending<br>June 30, | Governmental Activities |                     |                      |
|-------------------------|-------------------------|---------------------|----------------------|
|                         | Principal               | Interest            | Total                |
| 2026                    | \$ 480,000              | \$ 478,181          | \$ 958,181           |
| 2027                    | 520,000                 | 439,681             | 959,681              |
| 2028                    | 555,000                 | 418,181             | 973,181              |
| 2029                    | 600,000                 | 395,081             | 995,081              |
| 2030                    | 640,000                 | 373,481             | 1,013,481            |
| 2031-2035               | 3,820,000               | 1,543,169           | 5,363,169            |
| 2036-2040               | 4,940,000               | 845,422             | 5,785,422            |
| 2041-2042               | 2,365,000               | 83,913              | 2,448,913            |
| Totals                  | <u>\$ 13,920,000</u>    | <u>\$ 4,577,109</u> | <u>\$ 18,497,109</u> |

**2018 Certificates of Participation**

| Year Ending<br>June 30, | Governmental Activities |                   |                     |
|-------------------------|-------------------------|-------------------|---------------------|
|                         | Principal               | Interest          | Total               |
| 2026                    | \$ 253,540              | \$ 142,388        | \$ 395,928          |
| 2027                    | 263,117                 | 123,583           | 386,700             |
| 2028                    | 272,754                 | 113,947           | 386,701             |
| 2029                    | 283,361                 | 103,339           | 386,700             |
| 2030                    | 294,068                 | 92,633            | 386,701             |
| 2031-2035               | 1,167,933               | 327,749           | 1,495,682           |
| 2036-2039               | 1,109,437               | 87,113            | 1,196,550           |
| Totals                  | <u>\$ 3,644,210</u>     | <u>\$ 990,752</u> | <u>\$ 4,634,962</u> |

During the year, the Superintendent of Schools made payments on Certificates of Participation of \$1,309,857, including interest of \$620,545.

**3. Subscriptions-Based Information Technology Arrangements Payable**

The Superintendent of Schools has entered into subscriptions-based information technology arrangements (SBITAs) for certain financial software and related maintenance services and digital libraries. The SBITAs qualify as long-term debt under GASB 96 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

The SBITAs were executed in November 2018, for the right to use various information technology software requiring annual payments of \$552,500 per year, increasing by 4.00% annually and related maintenance. In 2023/24 the Superintendent of Schools renewed the SBITAs for an additional five years. There are no variable payment components of the arrangement. The SBITAs liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the Superintendent of Schools has also recorded right-to-use SBITA assets.

The SBITA was executed in May 2022 for the right to use digital libraries software requiring annual payments of \$86,600. There are no variable payment components of the arrangement. The SBITAs liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the Superintendent of Schools has also recorded right-to-use SBITA assets.

The future payment maturity schedule for the Software Subscription is as follows:

| Year Ending<br>June 30, | Principal           | Interest          | Total               |
|-------------------------|---------------------|-------------------|---------------------|
| 2026                    | \$ 665,549          | \$ 90,457         | \$ 756,006          |
| 2027                    | 722,390             | 62,673            | 785,063             |
| 2028                    | 782,736             | 32,567            | 815,303             |
| 2029                    | 846,753             | -                 | 846,753             |
| Totals                  | <u>\$ 3,017,428</u> | <u>\$ 185,697</u> | <u>\$ 3,203,125</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

The future lease payment maturity schedule for the SBITA maintenance services is as follows:

| Year Ending<br>June 30, | Principal           | Interest         | Total               |
|-------------------------|---------------------|------------------|---------------------|
| 2026                    | \$ 285,797          | \$ 38,972        | \$ 324,769          |
| 2027                    | 310,739             | 27,021           | 337,760             |
| 2028                    | 337,219             | 14,051           | 351,270             |
| 2029                    | 365,321             | 14,051           | 379,372             |
| Totals                  | <u>\$ 1,299,076</u> | <u>\$ 94,095</u> | <u>\$ 1,393,171</u> |

The Superintendent of Schools entered into agreements with several educational agencies within Madera County to provide financial and payroll services offered through the financial software above. The agreements are on a yearly basis unless written notice is provided prior to January of any year. In exchange for the service provided the Superintendent of Schools was reimbursed \$929,548 for the year ended June 30, 2025 and is scheduled to be reimbursed \$951,066 for the year ended June 30, 2026.

The future payment maturity schedule for the SBITA digital libraries is as follows:

| Year Ending<br>June 30, | Principal         | Interest        | Total             |
|-------------------------|-------------------|-----------------|-------------------|
| 2026                    | \$ 83,269         | \$ 3,331        | \$ 86,600         |
| 2027                    | 86,600            | -               | 86,600            |
| Totals                  | <u>\$ 169,869</u> | <u>\$ 3,331</u> | <u>\$ 173,200</u> |

**4. Leases Payable**

The Superintendent of Schools has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

A lease agreement was executed in December 2020, to lease a mail machine and requires 20 quarterly payments of \$1,089 per quarter. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

A lease agreement was executed in August 2022, to lease copiers and requires 60 monthly payments of \$2,806 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

A lease agreement was executed in October 2022, to lease copiers and requires 60 monthly payments of \$154 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the Superintendent of Schools' estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

The future lease payment maturity schedule is as follows:

| Year Ending<br>June 30, | Principal        | Interest        | Total            |
|-------------------------|------------------|-----------------|------------------|
| 2026                    | \$ 32,516        | \$ 2,223        | \$ 34,739        |
| 2027                    | 34,425           | 1,096           | 35,521           |
| 2028                    | 8,641            | 68              | 8,709            |
|                         | <u>\$ 75,582</u> | <u>\$ 3,387</u> | <u>\$ 78,969</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

L. Detail of Fund Balance Classifications

Details of assigned and committed Fund Balances are as follow

|  | <u>General<br/>Fund</u> | <u>Other<br/>Governmental<br/>Funds</u> |
|--|-------------------------|---|
| Assigned for:  |                         |   |
| Post-Employment Benefits                                   | \$ 9,194,461            | \$ -                                    |
| LCAP Oversight   | 68,048                  | -                                       |
| Differentiated Assistance                                  | 3,480,479               | -                                       |
| Alternative Education Supplemental and Concentration Funds | 155,959                 | -                                       |
| Deferred Maintenance                                       | 1,000,000               | -                                       |
| Community Resource Center Project                          | 2,600,000               | -                                       |
| SMAA Reimbursement Funds to Districts                      | 2,638,111               | -                                       |
| Charter Schools  | -                       | 5,514,869                               |
| Total Assigned   | <u>\$ 19,137,058</u>    | <u>\$ 5,514,869</u>                     |
| Committed for Deferred Maintenance                         | <u>\$ 2,116</u>         | <u>\$ -</u>                             |

M. Joint Ventures (Joint Powers Agreements)

The Superintendent of Schools participates in joint ventures under joint powers agreements (JPAs) with the Self-Insured Schools of California I, and the Self-Insured Schools of California II. The relationship between the Superintendent of Schools and the JPAs is such that none of the JPAs is a component unit of the Superintendent of Schools for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

Self-Insured Schools of California I (SISC I)

SISC I arrange for and provide workers' compensation insurance for its members. SISC I is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC I.

Self-Insured Schools of California II (SISC II)

SISC II arranges for and provides property and liability insurance for its members. SISC II is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC II, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC II.

Self-Insured Schools of California III (SISC III)

SISC III arranges for and provides health, dental and vision insurance for its members. SISC III is governed by a Board consisting of a representative from each member district. The Board controls the operations of SISC III, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in SISC III.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**N. Pension Plans**

**1. General Information About the Pension Plans**

**a. Plan Descriptions**

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

**b. Benefits Provided**

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits for the measurement period ending June 30, 2024 are summarized as follows:

|  | CalSTRS                |                       | CalPERS                |                       |
|--|------------------------|-----------------------|------------------------|-----------------------|
|  | Before<br>Jan. 1, 2013 | After<br>Jan. 1, 2013 | Before<br>Jan. 1, 2013 | After<br>Jan. 1, 2013 |
| Hire Date  |                        |                       |                        |                       |
| Benefit Formula                                      | 2% at 60               | 2% at 62              | 2% at 55               | 2% at 62              |
| Benefit Vesting Schedule                             | 5 Years                | 5 Years               | 5 Years                | 5 Years               |
| Benefit Payments                                     | Monthly for Life       | Monthly for Life      | Monthly for Life       | Monthly for Life      |
| Retirement Age                                       | 55-60                  | 55-62                 | 50-62                  | 52-67                 |
| Monthly benefits, as a %<br>of eligible compensation | 1.1 - 2.4%             | 1.0 - 2.4%*           | 1.1 - 2.5%             | 1.0 - 2.5%            |

\* Amounts are limited to 120% of Social Security Wage Base.

**c. Contributions – CalPERS**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2025, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the employer's contribution rate is 27.05% of annual payroll. Superintendent of Schools contributions to the pension plan were \$4,261,252 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

d. Contributions – CalSTRS

For the year ended June 30, 2025, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 19.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Superintendent of Schools contributions to the pension plan were \$2,570,831 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the Superintendent of Schools. For the year ended June 30, 2025, the State contributed \$1,286,733 on behalf of the Superintendent of Schools to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

Accordingly, these amounts have been recorded in these financial statements.

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the Superintendent of Schools reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects a reduction for State pension support provided to the Superintendent of Schools. The amount recognized by the Superintendent of Schools as its proportionate share of the net pension liability of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the Superintendent of Schools is as follows:

|  | <u>CalSTRS</u>       | <u>CalPERS</u>       | <u>Total</u>         |
|--|----------------------|----------------------|----------------------|
| Superintendent of Schools' proportionate share of the net pension liability                            | \$ 13,906,675        | \$ 28,219,392        | \$ 42,126,067        |
| State's proportionate share of the net pension liability associated with the Superintendent of Schools | <u>6,380,528</u>     | <u>-</u>             | <u>6,380,528</u>     |
| Total  | <u>\$ 20,287,203</u> | <u>\$ 28,219,392</u> | <u>\$ 48,506,595</u> |

The Superintendent of Schools' net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plan is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The Superintendent of Schools' proportion of the net pension liability was based on a projection of the Superintendent of Schools' long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

The Superintendent of Schools' proportionate share of the net pension liability for each Plan as of June 30, 2023 and 2024 was as follows:

|                              | <u>CalSTRS</u>   | <u>CalPERS</u>     |
|------------------------------|------------------|--------------------|
| Proportion - June 30, 2023   | 0.020678%        | 0.081902%          |
| Proportion - June 30, 2024   | <u>0.020706%</u> | <u>0.078960%</u>   |
| Change - Increase (Decrease) | <u>0.000028%</u> | <u>(0.002942%)</u> |

For the year ended June 30, 2025, the Superintendent of Schools recognized pension expense of \$6,337,084 and revenue of \$580,834 for support provided by the State. At June 30, 2025, the Superintendent of Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|--|---|--|
| Pension contributions subsequent to measurement date   | \$ 6,832,083                                  | \$ -   |
| Differences between actual and expected experience   | 3,938,807                                     | 810,096                                      |
| Change in assumptions  | 684,619                                       | 949,778                                      |
| Change in employer's proportion and differences between<br>the employer's contributions and the employer's<br>proportionate share of contributions | 869,170                                       | 1,792,662                                    |
| Net difference between projected and actual earnings<br>on plan investments  | <u>1,096,161</u>                              | <u>56,113</u>                                |
| Total  | <u>\$ 13,420,840</u>                          | <u>\$ 3,608,649</u>                          |

\$6,832,083 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| <u>Year Ended<br/>June 30</u> |                     |
|-------------------------------|---------------------|
| 2026                          | \$ (16,425)         |
| 2027                          | 3,335,808           |
| 2028                          | (204,142)           |
| 2029                          | (266,608)           |
| 2030                          | 141,302             |
| Thereafter                    | <u>(9,827)</u>      |
| Total                         | <u>\$ 2,980,108</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

|                                  | <u>CalSTRS</u>                    | <u>CalPERS</u>                    |
|----------------------------------|-----------------------------------|-----------------------------------|
| Valuation Date                   | June 30, 2023                     | June 30, 2023                     |
| Measurement Date                 | June 30, 2024                     | June 30, 2024                     |
| Actuarial Cost Method            | Entry Age - Normal<br>Cost Method | Entry Age - Normal<br>Cost Method |
| Actuarial Assumptions:           |                                   |                                   |
| Discount Rate                    | 7.10%                             | 6.90%                             |
| Inflation                        | 2.75%                             | 2.30%                             |
| Wage Growth                      | 3.50%                             | (3)                               |
| Post Retirement Benefit Increase | (1)                               | (4)                               |
| Investment Rate of Return        | 7.10%                             | 6.90%                             |
| Mortality                        | (2)                               | (5)                               |

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.

(2) CalSTRS base mortality tables are custom tables delivered to best fit the patterns of mortality among CalSTRS members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023 and projected improvement is based on the MP-2021 Ultimate Projection Scale.

(3) Varies by entry age and service.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.

(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate generational mortality to capture ongoing mortality improvement using 80% of the scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

b. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the Superintendent of Schools' bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the Superintendent of Schools' bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expenses. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM in May 2023. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every four years.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return and arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest quarter of one percent.

The tables below reflect the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

CalPERS

| <u>Asset Class</u>             | <u>Assumed Asset Allocation</u> | <u>Real Return (Years 1-10) (1)(2)</u> |
|--------------------------------|---------------------------------|--|
| Global Equity - cap-weighted   | 30.00%                          | 4.45%                                  |
| Global Equity non-cap-weighted | 12.00%                          | 3.84%                                  |
| Private Equity                 | 13.00%                          | 7.28%                                  |
| Treasury                       | 5.00%                           | 0.27%                                  |
| Mortgage-backed Securities     | 5.00%                           | 0.50%                                  |
| Investment Grade Corporates    | 10.00%                          | 1.56%                                  |
| High Yield                     | 5.00%                           | 2.27%                                  |
| Emerging Market Debt           | 5.00%                           | 2.48%                                  |
| Private Debt                   | 5.00%                           | 3.57%                                  |
| Real Assets                    | 15.00%                          | 3.21%                                  |
| Leverage                       | -5.00%                          | -0.59%                                 |
|                                | <u>100.00%</u>                  |  |

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

CalSTRS

| <u>Asset Class</u>         | <u>Assumed Asset Allocation</u> | <u>Long-Term* Expected Real Rate of Return</u> |
|----------------------------|---------------------------------|--|
| Public Equity              | 38.00%                          | 5.25%  |
| Real Estate                | 15.00%                          | 4.05%  |
| Private Equity             | 14.00%                          | 6.75%  |
| Fixed Income               | 14.00%                          | 2.45%  |
| Risk Mitigating Strategies | 10.00%                          | 2.25%  |
| Inflation Sensitive        | 7.00%                           | 3.65%  |
| Cash/Liquidity             | 2.00%                           | 0.05%  |
|                            | <u>100.00%</u>                  |  |

\* 20-to 30-year geometric average. Real rates of return are net of assumed 2.75% inflation.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

c. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the Superintendent of Schools' proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Superintendent of Schools proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

|  | <u>CalSTRS</u>         | <u>CalPERS</u>         |
|--|------------------------|------------------------|
| 1% Decrease<br>Net Pension Liability           | 6.10%<br>\$ 24,735,424 | 5.90%<br>\$ 41,920,142 |
| Current Discount Rate<br>Net Pension Liability | 7.10%<br>\$ 13,906,675 | 6.90%<br>\$ 28,219,392 |
| 1% Increase<br>Net Pension Liability           | 8.10%<br>\$ 4,864,220  | 7.90%<br>\$ 16,901,482 |

d. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

O. Post-Employment Benefits Other than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

The Superintendent of Schools provides life-time post-employment health care benefits to eligible employees who retire from the Superintendent of Schools on or after attaining the minimum age of 50 under the PERS or age 55 with at least 20 years of service under the STRS. Employees hired prior to 1979-80 fiscal year are not subject to the 20 year service requirement. Employees hired on or after April 15, 1990 are not eligible to receive health care benefits. The plan is a single-employer defined benefit OPEB plan administered by the Superintendent of Schools' board of directors. Authority to establish and amend the benefit terms and financing requirements lies with the Superintendent of Schools' board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

|  |                  |
|--|------------------|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 71               |
| Inactive Employees Entitled to But Not Yet Receiving Benefits    | -                |
| Participating Active Employees                                   | -                |
| Total Number of participants                                     | <u><u>71</u></u> |

Contributions

The contribution requirements of OPEB Plan members and the Superintendent of Schools are established and may be amended through negotiations between the Superintendent of Schools and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. Therefore, a Schedule of OPEB Contributions is not presented in the Required Supplementary Information. For the fiscal year ended June 30, 2025, the Superintendent of Schools contributed \$976,556 to the Plan, of which \$976,556 was used for current premiums.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2025**

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

**2. Total OPEB Liability**

The Superintendent of Schools' total OPEB liability of \$13,970,253 was measured as of June 30, 2025 and was determined by an actuarial valuation date of July 1, 2023.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

|                             |              |
|-----------------------------|--------------|
| Inflation                   | 2.50 percent |
| Salary Increases            | 3.00 percent |
| Discount Rate               | 5.20 percent |
| Healthcare Cost Trend Rates | 5.25 percent |

Pre-retirement mortality rates for certificated used the Mortality Rates for active employees from CalSTRS Experience Analysis (2015-2018). Pre-retirement mortality rates for classified used the Preretirement Mortality Rates from CalPERS Experience Study (2000-2019). Post-retirement mortality rates for certificated used the Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018). Postretirement mortality rates for classified used Pose-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019).

The actuarial assumptions used on the July 1, 2023 valuation were based on a review of plan experience during the period of July 1, 2021 to June 30, 2023.

**Discount Rate**

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

3. Changes in Total OPEB Liability

|  | <u>Total<br/>OPEB<br/>Liability</u> |
|--|-------------------------------------|
| Balance at June 30, 2024   | <u>\$ 16,394,225</u>                |
| Changes for the year:  |                                     |
| Service cost   | 13,939                              |
| Interest on total OPEB liability   | 627,199                             |
| Expected Investment Income   | -                                   |
| Administrative Expenses  | -                                   |
| Employee Contributions   | -                                   |
| Employee Contributions to Trust  | -                                   |
| Employer Contributions as Benefit Payments                               | (1,231,404)                         |
| Actual Benefit Payments from Trust                                       | -                                   |
| Actual Benefit Payments from Employer                                    | -                                   |
| Experience (Gains)/Losses from<br>Expected Minus Actual Benefit Payments | -                                   |
| Expected Balance at June 30, 2025  | <u>15,803,959</u>                   |
| Experience (Gains)/Losses  | -                                   |
| Differences between expected and actual experience                       | -                                   |
| Changes in Assumptions   | (1,833,706)                         |
| Changes in Benefit Terms   | -                                   |
| Investment Gains/(Losses)  | -                                   |
| Other  | -                                   |
| Net changes  | <u>(2,423,972)</u>                  |
| Balance at June 30, 2025   | <u>\$ 13,970,253</u>                |

The discount rate of 5.20% for fiscal year ended June 30, 2025 increased by 1.23% from the discount rate of 3.97% in the prior measurement period of June 30, 2024. There were also changes in assumptions and other inputs for the fiscal year ended June 30, 2025.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Superintendent of Schools if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

|                       | <u>District's OPEB<br/>Plan</u> |
|-----------------------|---------------------------------|
| 1% decrease           | 4.20%                           |
| Total OPEB Liability  | \$ 15,430,513                   |
| Current discount rate | 5.20%                           |
| Total OPEB Liability  | \$ 13,970,253                   |
| 1% increase           | 6.20%                           |
| Total OPEB Liability  | \$ 12,733,925                   |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Superintendent of Schools if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

|                                    | <u>District's OPEB<br/>Plan</u> |
|------------------------------------|---------------------------------|
| 1% decrease                        | 4.25%                           |
| Total OPEB Liability               | \$ 12,511,787                   |
| Current healthcare cost trend rate | 5.25%                           |
| Total OPEB Liability               | \$ 13,970,253                   |
| 1% increase                        | 6.25%                           |
| Total OPEB Liability               | \$ 15,673,465                   |

4. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the Superintendent of Schools recognized OPEB expense of \$(1,192,568). As of fiscal year ended June 30, 2025, the Superintendent of Schools did not report deferred outflows of resources and deferred inflows of resources related to OPEB.

P. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The Superintendent of Schools has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

Work-in-Progress

The Superintendent of Schools has the following commitments related to construction contracts which will be funded from local funds:

|                         | <u>Contract<br/>Authorization</u> | <u>Expended to<br/>June 30, 2025</u> | <u>Committed</u> |
|-------------------------|-----------------------------------|--------------------------------------|------------------|
| Almond Building Project | \$ 2,246,579                      | \$ 2,146,839                         | \$ 99,740        |
| Waterproofing Projects  | 146,544                           | 49,708                               | 96,836           |
| MCRC Remodel Project    | 2,333,976                         | 203,511                              | 2,130,465        |
| Total Work in Progress  |                                   | <u>\$ 2,400,058</u>                  |                  |

## **Required Supplementary Information**

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2025

|  | Budgeted Amounts     |                      | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|----------------------|----------------------|----------------------|---|
|  | Original             | Final                |                      |   |
| <b>Revenues:</b>   |                      |                      |                      |   |
| LCFF Sources:  |                      |                      |                      |   |
| State Apportionment or State Aid                             | \$ 5,553,837         | \$ 5,043,272         | \$ 5,395,747         | \$ 352,475  |
| Education Protection Account Funds                           | 7,086                | 10,110               | 10,110               | --  |
| Local Sources  | 11,807,997           | 13,261,197           | 13,261,198           | 1   |
| Federal Revenue  | 10,004,783           | 9,709,694            | 9,709,695            | 1   |
| Other State Revenue  | 18,001,952           | 18,803,272           | 16,097,530           | (2,705,742)   |
| Other Local Revenue  | 20,722,898           | 23,089,981           | 23,100,727           | 10,746  |
| Total Revenues   | <u>66,098,553</u>    | <u>69,917,526</u>    | <u>67,575,007</u>    | <u>(2,342,519)</u>                                      |
| <b>Expenditures:</b>   |                      |                      |                      |   |
| Current:   |                      |                      |                      |   |
| Certificated Salaries  | 13,456,632           | 12,332,659           | 12,332,640           | 19  |
| Classified Salaries  | 15,038,131           | 14,146,585           | 13,834,367           | 312,218   |
| Employee Benefits  | 13,419,558           | 13,368,285           | 12,263,473           | 1,104,812   |
| Books And Supplies   | 2,331,722            | 1,516,621            | 1,517,706            | (1,085)   |
| Services And Other Operating Expenditures                    | 15,306,988           | 9,571,872            | 8,668,618            | 903,254   |
| Direct Support/Indirect Costs                                | (527,240)            | (467,204)            | (467,204)            | --  |
| Capital Outlay   | 1,419,901            | 2,992,948            | 3,196,459            | (203,511)   |
| Debt Service:  |                      |                      |                      |   |
| Principal  | 645,027              | 487,853              | 1,645,857            | (1,158,004)   |
| Interest   | 646,956              | 822,004              | 785,228              | 36,776  |
| Total Expenditures   | <u>61,737,675</u>    | <u>54,771,623</u>    | <u>53,777,144</u>    | <u>994,479</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>4,360,878</u>     | <u>15,145,903</u>    | <u>13,797,863</u>    | <u>(1,348,040)</u>                                      |
| Other Financing Sources (Uses):                              |                      |                      |                      |   |
| Transfers In   | 400,000              | 19,162               | 19,162               | --  |
| Transfers Out  | (435,837)            | --                   | --                   | --  |
| Total Other Financing Sources (Uses)                         | <u>(35,837)</u>      | <u>19,162</u>        | <u>19,162</u>        | <u>--</u>   |
| Net Change in Fund Balance                                   | 4,325,041            | 15,165,065           | 13,817,025           | (1,348,040)   |
| Fund Balance, July 1   | <u>59,527,786</u>    | <u>59,527,786</u>    | <u>59,527,786</u>    | <u>--</u>   |
| Fund Balance, June 30  | <u>\$ 63,852,827</u> | <u>\$ 74,692,851</u> | <u>\$ 73,344,811</u> | <u>\$ (1,348,040)</u>                                   |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**

SPECIAL EDUCATION PASS-THROUGH FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED JUNE 30, 2025

|  | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| Revenues:  |                   |                   |                   |   |
| Federal Revenue  | \$ 7,353,378      | \$ 7,624,969      | \$ 7,624,969      | \$ --   |
| Other State Revenue  | 12,945,666        | 13,278,629        | 13,278,629        | --  |
| Total Revenues   | <u>20,299,044</u> | <u>20,903,598</u> | <u>20,903,598</u> | <u>--</u>   |
| Expenditures:  |                   |                   |                   |   |
| Other Outgo  | 20,299,044        | 20,880,005        | 20,880,005        | --  |
| Total Expenditures   | <u>20,299,044</u> | <u>20,880,005</u> | <u>20,880,005</u> | <u>--</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>--</u>         | <u>23,593</u>     | <u>23,593</u>     | <u>--</u>   |
| Other Financing Sources (Uses):                              |                   |                   |                   |   |
| Total Other Financing Sources (Uses)                         | <u>--</u>         | <u>--</u>         | <u>--</u>         | <u>--</u>   |
| Net Change in Fund Balance                                   | <u>--</u>         | <u>23,593</u>     | <u>23,593</u>     | <u>--</u>   |
| Fund Balance, July 1   | <u>--</u>         | <u>--</u>         | <u>--</u>         | <u>--</u>   |
| Fund Balance, June 30  | <u>\$ --</u>      | <u>\$ 23,593</u>  | <u>\$ 23,593</u>  | <u>\$ --</u>  |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

|   | Fiscal Years*       |                     |                     |                     |                     |                     |                     |                     |                     |                      |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                | 2022                | 2023                | 2024                | 2025                 |
| Superintendent of Schools' proportion of the net pension liability (asset)  | 0.024838%           | 0.021922%           | 0.021327%           | 0.022140%           | 0.021407%           | 0.021949%           | 0.019386%           | 0.020165%           | 0.020678%           | 0.020706%            |
| Superintendent of Schools' proportionate share of the net pension liability (asset)   | \$16,721,998        | \$17,730,614        | \$19,722,963        | \$20,348,519        | \$19,334,054        | \$21,270,279        | \$ 8,822,022        | \$14,012,035        | \$15,748,329        | \$ 13,906,675        |
| State's proportionate share of the net pension liability (asset) associated with the District                                       | 8,844,070           | 10,095,208          | 11,668,033          | 11,650,536          | 10,548,102          | 10,964,743          | 4,438,992           | 7,017,268           | 7,545,604           | 6,380,528            |
| <b>Total</b>  | <b>\$25,566,068</b> | <b>\$27,825,822</b> | <b>\$31,390,996</b> | <b>\$31,999,055</b> | <b>\$29,882,156</b> | <b>\$32,235,022</b> | <b>\$13,261,014</b> | <b>\$21,029,303</b> | <b>\$23,293,933</b> | <b>\$ 20,287,203</b> |
| Superintendent of Schools' covered-employee payroll   | \$10,991,115        | \$11,104,944        | \$11,462,234        | \$11,693,511        | \$11,694,517        | \$12,215,685        | \$11,067,807        | \$12,139,249        | \$12,510,294        | \$ 13,624,665        |
| Superintendent of Schools' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 152.14%             | 159.66%             | 172.07%             | 174.02%             | 165.33%             | 174.12%             | 79.71%              | 115.43%             | 125.88%             | 102.07%              |
| Plan fiduciary net position as a percentage of the total pension liability  | 74.02%              | 70.04%              | 69.46%              | 70.99%              | 72.56%              | 71.82%              | 87.21%              | 81.20%              | 80.62%              | 83.55%               |

\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' CONTRIBUTIONS**  
**CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

|   | Fiscal Years |              |              |              |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | 2024         | 2025         |
| Contractually required contribution                                   | \$ 1,191,658 | \$ 1,441,949 | \$ 1,686,993 | \$ 1,904,345 | \$ 2,088,923 | \$ 1,787,022 | \$ 2,054,417 | \$ 2,389,004 | \$ 2,602,575 | \$ 2,570,831 |
| Contributions in relation to the contractually required contributions | (1,191,658)  | (1,441,949)  | (1,686,993)  | (1,904,345)  | (2,088,923)  | (1,787,022)  | (2,054,417)  | (2,389,004)  | (2,602,575)  | (2,570,831)  |
| Contribution deficiency (excess)                                      | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Superintendent of Schools' covered-employee payroll                   | \$11,104,944 | \$11,462,234 | \$11,693,511 | \$11,694,517 | \$12,215,685 | \$11,067,807 | \$12,139,249 | \$12,510,294 | \$13,624,665 | \$13,459,739 |
| Contributions as a percentage of covered-employee payroll             | 10.73%       | 12.58%       | 14.43%       | 16.28%       | 17.10%       | 16.15%       | 16.92%       | 19.10%       | 19.10%       | 19.10%       |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

|   | Fiscal Years* |              |              |              |              |              |              |              |              |               |
|---|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
|   | 2016          | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023         | 2024         | 2024          |
| Superintendent of Schools' proportion of the net pension liability (asset)  | 0.090474%     | 0.081744%    | 0.077213%    | 0.078719%    | 0.080865%    | 0.081960%    | 0.082748%    | 0.082394%    | 0.081902%    | 0.078960%     |
| Superintendent of Schools' proportionate share of the net pension liability (asset)   | \$13,336,029  | \$16,144,477 | \$18,432,801 | \$20,989,064 | \$23,567,587 | \$25,147,948 | \$16,826,372 | \$28,350,956 | \$29,647,454 | \$ 28,219,392 |
| Superintendent of Schools' covered-employee payroll   | \$10,043,307  | \$ 9,798,829 | \$ 9,860,837 | \$10,385,628 | \$11,284,522 | \$11,819,812 | \$11,887,607 | \$12,793,461 | \$14,206,197 | \$ 15,650,259 |
| Superintendent of Schools' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 132.79%       | 164.76%      | 186.93%      | 202.10%      | 208.85%      | 212.76%      | 141.55%      | 221.61%      | 208.69%      | 180.31%       |
| Plan fiduciary net position as a percentage of the total pension liability  | 79.43%        | 73.90%       | 71.87%       | 70.85%       | 70.05%       | 70.00%       | 80.97%       | 69.76%       | 69.96%       | 72.29%        |

\* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF THE SUPERINTENDENT OF SCHOOLS' CONTRIBUTIONS**  
**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

|   | Fiscal Years |              |               |               |               |               |               |               |               |               |
|---|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   | 2016         | 2017         | 2018          | 2019          | 2020          | 2021          | 2022          | 2023          | 2024          | 2025          |
| Contractually required contribution                                   | \$ 1,160,871 | \$ 1,369,473 | \$ 1,613,039  | \$ 2,038,181  | \$ 2,330,946  | \$ 2,460,676  | \$ 2,930,927  | \$ 3,604,082  | \$ 4,175,443  | \$ 4,261,252  |
| Contributions in relation to the contractually required contributions | (1,160,871)  | (1,369,473)  | (1,613,039)   | (2,038,181)   | (2,330,946)   | (2,460,676)   | (2,930,927)   | (3,604,082)   | (4,175,443)   | (4,261,252)   |
| Contribution deficiency (excess)                                      | \$ -         | \$ -         | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| Superintendent of Schools' covered-employee payroll                   | \$ 9,798,829 | \$ 9,860,837 | \$ 10,385,628 | \$ 11,284,522 | \$ 11,819,812 | \$ 11,887,607 | \$ 12,793,461 | \$ 14,206,197 | \$ 15,650,259 | \$ 15,753,327 |
| Contributions as a percentage of covered-employee payroll             | 11.847%      | 13.888%      | 15.531%       | 18.062%       | 19.721%       | 20.700%       | 22.910%       | 25.370%       | 26.680%       | 27.050%       |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**LAST TEN FISCAL YEARS\***

|  | Fiscal Year**        |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
| Total OPEB Liability   |                      |                      |                      |                      |                      |                      |                      |                      |
| Service Cost   | \$ 104,004           | \$ 91,094            | \$ 30,401            | \$ 39,621            | \$ 48,428            | \$ 25,493            | \$ 14,159            | \$ 13,939            |
| Interest on total OPEB liability                                 | 780,096              | 849,144              | 540,193              | 452,427              | 415,873              | 625,064              | 636,796              | 627,199              |
| Difference between expected and actual experience                | -                    | -                    | (5,947,780)          | -                    | (1,044,246)          | -                    | 1,162,654            | -                    |
| Changes of assumptions   | (1,544,617)          | 1,494,040            | (620,865)            | 1,111,970            | (648,668)            | (315,413)            | (1,052,000)          | (1,833,706)          |
| Benefit payments   | <u>(868,338)</u>     | <u>(742,945)</u>     | <u>(737,859)</u>     | <u>(711,956)</u>     | <u>(1,005,951)</u>   | <u>(1,057,975)</u>   | <u>(1,082,752)</u>   | <u>(1,231,404)</u>   |
| Net change in total OPEB liability                               | <u>(1,528,855)</u>   | <u>1,691,333</u>     | <u>(6,735,910)</u>   | <u>892,062</u>       | <u>(2,234,564)</u>   | <u>(722,831)</u>     | <u>(321,143)</u>     | <u>(2,423,972)</u>   |
| Total OPEB liability - beginning                                 | <u>25,354,033</u>    | <u>23,825,178</u>    | <u>25,516,511</u>    | <u>18,780,601</u>    | <u>19,672,663</u>    | <u>17,438,099</u>    | <u>16,715,268</u>    | <u>16,394,125</u>    |
| Total OPEB liability - ending                                    | <u>\$ 23,825,178</u> | <u>\$ 25,516,511</u> | <u>\$ 18,780,601</u> | <u>\$ 19,672,663</u> | <u>\$ 17,438,099</u> | <u>\$ 16,715,268</u> | <u>\$ 16,394,125</u> | <u>\$ 13,970,153</u> |
| Covered-employee payroll   | \$ 1,217,376         | \$ 1,105,732         | \$ 839,053           | \$ 857,235           | \$ 758,663           | \$ 399,518           | \$ 312,035           | \$ -                 |
| Total OPEB liability as a percentage of covered-employee payroll | 1957.09%             | 2307.66%             | 2238.31%             | 2294.90%             | 2298.53%             | 4183.86%             | 5253.94%             | N/A                  |

\*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

\*\*Information presented is for the fiscal year ended on the measurement date of the total OPEB liability.

## **Supplementary Information Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2025**

|   | *Second Period<br>Report | *Annual Report |
|---|--------------------------|----------------|
| District Funded County Programs   |                          |                |
| TK/K-3:   |                          |                |
| Special Education - Special Day Class                                       | 80                       | 80             |
| Extended Year Special Education - Nonpublic,<br>Nonsectarian Schools        | 5                        | 5              |
| TK/K-3 Totals   | <u>85</u>                | <u>85</u>      |
| Grades 4-6:   |                          |                |
| Special Education - Special Day Class                                       | 60                       | 57             |
| Extended Year Special Education - Nonpublic,<br>Nonsectarian Schools        | 2                        | 2              |
| Grades 4-6 Totals   | <u>62</u>                | <u>59</u>      |
| Grades 7 and 8:   |                          |                |
| Special Education - Special Day Class                                       | 32                       | 32             |
| Extended Year Special Education - Nonpublic,<br>Nonsectarian Schools        | 2                        | 2              |
| Grades 7 and 8 Totals   | <u>34</u>                | <u>34</u>      |
| Grades 9-12:  |                          |                |
| Special Education - Special Day Class                                       | 122                      | 124            |
| Extended Year Special Education - Nonpublic,<br>Nonsectarian Schools        | 6                        | 6              |
| Grades 9-12 Totals  | <u>128</u>               | <u>130</u>     |
| Total District Funded County Programs                                       | <u>309</u>               | <u>308</u>     |
| County Superintendent of Schools  |                          |                |
| Elementary:   |                          |                |
| Juvenile Halls, Homes and Camp  | 4                        | 5              |
| Elementary Totals   | <u>4</u>                 | <u>5</u>       |
| High School:  |                          |                |
| Juvenile Halls, Homes and Camp  | 36                       | 36             |
| High School Totals  | <u>36</u>                | <u>36</u>      |
| Total County Superintendent of Schools                                      | <u>40</u>                | <u>41</u>      |
| Pioneer Technical Center Charter School:                                    |                          |                |
| Charter Funded County Programs  |                          |                |
| Grades 4-6:   |                          |                |
| County Community Schools - Classroom-Based                                  | -                        | -              |
| County Community Schools - Non Classroom-Based                              | 2                        | 2              |
| Grades 4-6 Totals   | <u>2</u>                 | <u>2</u>       |
| Grades 7 and 8:   |                          |                |
| County Community Schools - Classroom-Based                                  | -                        | -              |
| County Community Schools - Non Classroom-Based                              | 9                        | 9              |
| Grades 7 and 8 Totals   | <u>9</u>                 | <u>9</u>       |
| Grades 9-12:  |                          |                |
| County Community Schools - Classroom-Based                                  | -                        | -              |
| County Community Schools - Non Classroom-Based                              | 176                      | 161            |
| Grades 9-12 Totals  | <u>176</u>               | <u>161</u>     |
| Total Charter Funded County Programs  | <u>187</u>               | <u>172</u>     |
| County Superintendent of Schools Charter School                             |                          |                |
| High School:  |                          |                |
| Probation Referred, On Probation or Parole, Expelled<br>Classroom Based     | -                        | -              |
| Probation Referred, On Probation or Parole, Expelled<br>Non Classroom Based | 12                       | 12             |
| High School Totals  | <u>12</u>                | <u>12</u>      |
| Total County Superintendent of Schools Charter School                       | <u>12</u>                | <u>12</u>      |
| Total Pioneer Technical Center Charter School                               | <u>199</u>               | <u>184</u>     |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2025**

|   | *Second Period<br>Report | *Annual Report    |
|---|--------------------------|-------------------|
| Madera County Independent Academy Charter School                            |                          |                   |
| Charter Funded County Programs  |                          |                   |
| TK/K-3:   |                          |                   |
| County Community Schools - Classroom Based                                  | -                        | -                 |
| County Community Schools - Non Classroom Based                              | 17                       | 15                |
| TK/K-3 Totals   | <u>17</u>                | <u>15</u>         |
| Grades 4 - 6:   |                          |                   |
| County Community Schools - Classroom Based                                  | -                        | -                 |
| County Community Schools - Non Classroom Based                              | 17                       | 17                |
| Grades 4 - 6 Totals   | <u>17</u>                | <u>17</u>         |
| Grades 7 and 8:   |                          |                   |
| County Community Schools - Classroom Based                                  | -                        | -                 |
| County Community Schools - Non Classroom Based                              | 26                       | 25                |
| Grades 7 and 8 Totals   | <u>26</u>                | <u>25</u>         |
| County Superintendent of Schools Charter School                             |                          |                   |
| Elementary:   |                          |                   |
| Probation Referred, On Probation or Parole, Expelled<br>Classroom Based     | -                        | -                 |
| Probation Referred, On Probation or Parole, Expelled<br>Non Classroom Based | 1                        | 1                 |
| Elementary Totals   | <u>1</u>                 | <u>1</u>          |
| Total County Superintendent of Schools Charter School                       | <u>1</u>                 | <u>1</u>          |
| Total Charter Funded County Programs  | <u>60</u>                | <u>57</u>         |
| Total Madera County Independent Academy Charter School                      | <u>61</u>                | <u>58</u>         |
| ADA Totals  | <u><u>609</u></u>        | <u><u>591</u></u> |

Average daily attendance is a measurement of the number of pupils attending classes of the Superintendent of Schools. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

\*The average daily attendance above are the original and audited amounts, since the Superintendent of Schools did not have findings that impact overall average daily attendance.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF CHARTER SCHOOLS**  
**YEAR ENDED JUNE 30, 2025**

| <u>Charter Schools Chartered by Superintendent of Schools</u> | <u>Charter School Number</u> | <u>Included/Not Included</u> |
|---|------------------------------|------------------------------|
| Pioneer Technical Center                                      | 0460                         | Included                     |
| Madera County Independent Academy                             | 1001                         | Included                     |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
PIONEER TECHNICAL CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2025**

| <u>Grade Level</u> | <u>Ed. Code 47612 Minutes Requirement</u> | <u>2024-25 Actual Minutes</u> | <u>Number of Days Traditional Calendar</u> | <u>Number of Days Multitrack Calendar</u> | <u>Status</u> |
|--------------------|---|-------------------------------|--|---|---------------|
| Grade 4            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 5            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 6            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 7            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 8            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 9            | 64,800                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 10           | 64,800                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 11           | 64,800                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 12           | 64,800                                    | *                             | 180  | N/A                                       | In Compliance |

\*There was no classroom based average daily attendance reported during 2024-25. 100% of the ADA reported reflects independent study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**MADERA COUNTY INDEPENDENT ACADEMY**  
 SCHEDULE OF INSTRUCTIONAL TIME  
 YEAR ENDED JUNE 30, 2025

| <u>Grade Level</u> | <u>Ed. Code 47612 Minutes Requirement</u> | <u>2024-25 Actual Minutes</u> | <u>Number of Days Traditional Calendar</u> | <u>Number of Days Multitrack Calendar</u> | <u>Status</u> |
|--------------------|---|-------------------------------|--|---|---------------|
| TK/Kindergarten    | 36,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 1            | 50,400                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 2            | 50,400                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 3            | 50,400                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 4            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 5            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 6            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 7            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |
| Grade 8            | 54,000                                    | *                             | 180  | N/A                                       | In Compliance |

\*There was no classroom based average daily attendance reported during 2024-25. 100% of the ADA reported reflects independent study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2025**

| General Fund <sup>(2)</sup>                       | (Budget) <sup>(1)</sup> |               |               |               |
|---|-------------------------|---------------|---------------|---------------|
|   | 2026                    | 2025          | 2024          | 2023          |
| Revenues and Other Financial Sources              | \$ 71,048,581           | \$ 67,594,169 | \$ 71,776,888 | \$ 57,341,484 |
| Expenditures                                      | 74,920,371              | 53,777,144    | 56,590,205    | 45,781,453    |
| Other Uses and Transfers Out                      | -                       | -             | 418           | 30            |
| Total Outgo                                       | 74,920,371              | 53,777,144    | 56,590,623    | 45,781,483    |
| Change in Fund Balance (Deficit)                  | (3,871,790)             | 13,817,025    | 15,186,265    | 11,560,001    |
| Prior Period Adjustment                           | -                       | -             | -             | 146,250       |
| Ending Fund Balance                               | \$ 69,473,021           | \$ 73,344,811 | \$ 59,527,786 | \$ 44,341,520 |
| Available Reserves <sup>(3)</sup>                 | \$ 15,475,382           | \$ 14,116,577 | \$ 18,726,512 | \$ 11,009,307 |
| Available Reserves as a Percentage of Total Outgo | 20.66%                  | 26.25%        | 33.09%        | 24.05%        |
| Total Long-Term Debt                              | \$ 76,421,814           | \$ 78,457,533 | \$ 85,809,837 | \$ 79,665,870 |
| Average Daily Attendance                          | 333                     | 349           | 331           | 335           |

- (1) Budget 2026 is included for analytical purposes only and has not been subjected to audit.
- (2) The Deferred Maintenance Fund, The Special Reserve Fund for Post-Employment Benefits, and The Special Reserve Fund for Other Than Capital Outlay Projects have been included due to their consolidation into the General Fund.
- (3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

This schedule discloses the Superintendent of Schools' financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Superintendent of Schools ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$29,003,291 over the past two years. The fiscal year 2025-26 budget projects a decrease of \$3,871,790 (5.28%). For a Superintendent of Schools of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The Superintendent of Schools has not incurred an operating deficit in the past three years, but does anticipate incurring an operating deficit during the 2025-26 fiscal year. Total long-term debt has decreased by \$1,208,337 over the past two years, primarily related to the decrease in the Superintendent of Schools' proportionate share of the STRS and PERS net pension liabilities.

Average daily attendance has increased by 14 ADA over the past two years. A decrease of 16 ADA is anticipated during fiscal year 2025-26.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

| Federal Grantor/Pass-Through Grantor/<br>Program Title  | Federal<br>Assistance<br>Listing<br>Number | Pass-Through<br>Entity<br>Identifying<br>Number | Federal<br>Expenditures |
|---|--|---|-------------------------|
| <b>U.S. Department of Education:</b>  |  |   |                         |
| Passed through California Department of Education (CDE):  |  |   |                         |
| ESSA: Title I, Part A, Basic Grants Low-Income and Neglected                                      | 84.010                                     | 14329   | \$ 315,912              |
| ESSA: Title I, Part D, Local Delinquent Programs  | 84.010                                     | 14357   | 196,080                 |
| ESSA: School Improvement Funding for LEAs   | 84.010                                     | 15438   | 305,619                 |
| ESSA: School Improvement Funding for COEs   | 84.010                                     | 15439   | <u>107,220</u>          |
| Subtotal  |  |   | <u>924,831</u>          |
| Special Education (IDEA) Cluster:   |  |   |                         |
| IDEA: Local Assistance Entitlement, Early Intervening Services (Pass Thru)                        | 84.027                                     | 10119   | 8,788                   |
| IDEA: Basic Local Assistance Entitlement, Part B  | 84.027                                     | 13379   | 4,579,152               |
| IDEA: Basic Local Assistance Entitlement, Part B (Pass Thru)                                      | 84.027                                     | 13379   | 7,616,181               |
| IDEA: Alternate Dispute Resolution  | 84.027A                                    | 13007   | 14,078                  |
| IDEA: Mental Health Allocation Plan, Part B   | 84.027A                                    | 15197   | 7,798                   |
| IDEA: Preschool Grants, Part B  | 84.173                                     | 13430   | 156,944                 |
| IDEA: Preschool Staff Development   | 84.173A                                    | 13431   | <u>525</u>              |
| Subtotal - Special Education (IDEA) Cluster   |  |   | <u>12,383,466</u>       |
| IDEA: Early Intervention Grants, Part C   | 84.181                                     | 23761   | <u>35,989</u>           |
| ESSA: Education for Homeless Children and Youth   | 84.196                                     | 14332   | <u>96,503</u>           |
| ESSA: Title II, Part A, Supporting Effective Instruction  | 84.367                                     | 14341   | 40,933                  |
| ESSA: Title II, Part A, 21st Century California School Leadership Academy                         | 84.367                                     | 15664   | <u>1,977,498</u>        |
| Subtotal  |  |   | <u>2,018,431</u>        |
| ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants                            | 84.424                                     | 15396   | <u>10,843</u>           |
| COVID-19 - Elementary & Secondary School Emergency Relief (ESSER III) Fund                        | 84.425U                                    | 15559   | 1,686,446               |
| COVID-19 - Elementary & Secondary School Emergency Relief (ESSER III) Fund<br>Learning Loss       | 84.425U                                    | 10155   | 247,218                 |
| COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve                    | 84.425U                                    | 15620   | 94,529                  |
| COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve,<br>Learning Loss | 84.425U                                    | 15621   | <u>162,951</u>          |
| Subtotal  |  |   | <u>2,191,144</u>        |
| Total passed through CDE  |  |   | <u>17,661,207</u>       |
| Total U.S. Department of Education  |  |   | <u>17,661,207</u>       |
| <b>U.S. Department of Health and Human Services:</b>  |  |   |                         |
| Passed Through California Department of Education (CDE):  |  |   |                         |
| CCDF Cluster:   |  |   |                         |
| Child Development: Local Planning Councils  | 93.575                                     | 13946   | 121,033                 |
| Child Development: Quality Improvement Activities   | 93.575                                     | 14130   | 181,517                 |
| Child Development: Quality Improvement Activities - CRET  | 93.575                                     | 14990   | <u>118,522</u>          |
| Subtotal - CCDF Cluster   |  |   | <u>421,072</u>          |
| Total passed through CDE  |  |   | <u>421,072</u>          |
| Total U.S. Department of Health and Human Services  |  |   | <u>421,072</u>          |
| <b>U.S. Department of Agriculture:</b>  |  |   |                         |
| Direct Programs:  |  |   |                         |
| Forest Service Schools and Roads Cluster:   |  |   |                         |
| Forest Reserve Funds  | 10.665                                     | 10044   | 18,657                  |
| Forest Reserve Funds (Pass Thru)  | 10.665                                     | 10044   | <u>105,721</u>          |
| Subtotal - Forest Service Schools and Roads Cluster   |  |   | <u>124,378</u>          |
| Total U.S. Department of Agriculture  |  |   | <u>124,378</u>          |
| <b>Total Expenditures of Federal Awards</b>   |  |   | <u>\$ 18,206,657</u>    |

The accompanying notes are an integral part of this schedule.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Madera County Superintendent of Schools under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Superintendent of Schools, it is not intended to and does not present the financial position or changes in financial position of the Superintendent of Schools.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The Superintendent of Schools has elected not to use the 10-percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the Superintendent of Schools Statement of Revenue, Expenditures, and Changes in Fund Balances – Governmental Funds follows:

|   |                      |
|---|----------------------|
| Schedule of Expenditures of Federal Awards  | \$ 18,206,657        |
| Child Care and Development: Programs for DSS received in 2024-25  | <u>2,432</u>         |
| Federal Revenue Reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | <u>\$ 18,209,089</u> |

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET**  
**REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

|  | <u>General<br/>Fund</u>           |
|--|-----------------------------------|
| June 30, 2025 Annual Financial and Budget<br>Report (SACS) Fund Balances | <u>\$ 76,267,322</u>              |
| Adjustments and Reclassifications:                                       |                                   |
| Increasing (Decreasing) the Fund Balance:                                |                                   |
| Accounts Receivable (Overstatement)                                      | (2,719,000)                       |
| Accounts Payable Overstatement   | <u>(203,511)</u>                  |
| Net Adjustments and Reclassifications                                    | <u>(2,922,511)</u>                |
| June 30, 2025 Audited Financial Statement Fund Balances                  | <u><u>\$ 73,344,811</u></u>       |
|  |                                   |
|  | <u>Noncurrent<br/>Liabilities</u> |
| June 30, 2025 Annual Financial and Budget<br>Report (SACS) - Form Debt   | <u>\$ 88,338,262</u>              |
| Adjustments and Reclassifications:                                       |                                   |
| Increase (Decrease) in Total Liabilities:                                |                                   |
| Leases Payable   | (2,705)                           |
| Net Pension Liability  | (8,324,528)                       |
| Subscription Liability   | (949,152)                         |
| Total OPEB Liability   | (604,343)                         |
| Rounding   | <u>(1)</u>                        |
| Net Adjustments and Reclassifications                                    | <u>(9,880,729)</u>                |
| June 30, 2025 Noncurrent Liabilities                                     | <u><u>\$ 78,457,533</u></u>       |

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the annual financial and budget report to the audited financial statements. Funds that required no adjustment are not presented.

## **Other Information Section**

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

## ORGANIZATION

YEAR ENDED JUNE 30, 2025

The Superintendent of Schools was established on May 16, 1893 and is comprised of an area of 2,147 square miles located in Madera County. There were no changes in the boundaries of the Superintendent of Schools during the current year. The Superintendent of Schools is currently operating special education, early childhood education, alternative education that is a court school program, a charter high school offering vocational classes, and an independent study charter academy. The Superintendent of Schools also provides business and educational support to nine districts located within Madera County and service and support to LEAs within a six county region. The Superintendent of Schools is the Administrative Unit (AU) for the two-county Madera-Mariposa Special Education Local Plan Area (SELPA).

### Board of Trustees

| <u>Name</u>        | <u>Office</u>  | <u>Term Expires</u> |
|--------------------|----------------|---------------------|
| Cathie Bustos      | President      | November 2028       |
| Danny Bonilla      | Vice-President | November 2026       |
| Alfred Soares, Jr. | Member         | November 2026       |
| Shelley Deniz      | Member         | November 2028       |
| Dianna Marsh       | Member         | November 2028       |
| Tammy Loveland     | Member         | November 2026       |
| Wallace Nishimoto  | Member         | November 2028       |

### Administration

Cecilia A. Massetti, Ed.D.  
County Superintendent of Schools Since January 1, 2011

Tricia Protzman  
Deputy Superintendent, Educational and Administrative Services Since July 1, 2023

Marisol Verduzco  
Chief Business and Administrative Services Officer Since July 1, 2023

## **Other Independent Auditor's Reports**

Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Madera County Superintendent of Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Madera County Superintendent of Schools' basic financial statements, and have issued our report thereon dated February 18, 2026.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Madera County Superintendent of Schools' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Madera County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Madera County Superintendent of Schools' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Madera County Superintendent of Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Borchardt, Corona, Faith  
& Gakavian*

Fresno, California  
February 18, 2026

Independent Auditor's Report on State Compliance and on Internal Control  
over Compliance for State Programs

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

**Report on State Compliance**

**Opinion on State Compliance**

We have audited Madera County Superintendent of Schools', (the Superintendent of Schools') compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the Superintendent of Schools' state program requirements identified below for the fiscal year ended June 30, 2025.

In our opinion, Madera County Superintendent of Schools complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

**Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Superintendent of Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Superintendent of Schools' compliance with the compliance requirements referred to above.

**Responsibilities of Management for State Compliance**

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Superintendent of Schools' state programs.

**Auditor's Responsibilities for the Audit of State Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on state compliance about the Superintendent of Schools' compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;

- Obtain an understanding of the Superintendent of Schools' internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Superintendent of Schools' internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Superintendent of Schools' compliance with the state laws and regulations applicable to the following items:

| <u>Compliance Requirements</u>   | <u>Procedures in Audit Guide Performed?</u> |
|--|---|
| <b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>                |   |
| Attendance Accounting:   |   |
| Attendance Reporting   | Yes   |
| Teacher Certification and Misassignments                                   | Yes   |
| Independent Study  | N/A   |
| Continuation Education   | N/A   |
| Instructional Time:  |   |
| School Districts   | N/A   |
| Instructional Materials  | Yes   |
| Ratios of Administrative Employees to Teachers                             | N/A   |
| Classroom Teacher Salaries   | N/A   |
| Early Retirement Incentive   | N/A   |
| GANN Limit Calculation   | Yes   |
| School Accountability Report Card  | Yes   |
| Juvenile Court Schools   | Yes   |
| Middle or Early College High Schools or Programs                           | N/A   |
| K-3 Grade Span Adjustment  | N/A   |
| Apprenticeship: Related and Supplemental Instruction                       | N/A   |
| Comprehensive School Safety Plan   | Yes   |
| District of Choice   | N/A   |
| Home to School Transportation Reimbursement                                | Yes   |
| <b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:</b> |   |
| Proposition 28 Arts and Music in Schools                                   | Yes   |
| After/Before school Education and Safety Program:                          |   |
| After School   | N/A   |
| Before School  | N/A   |
| General Requirements   | N/A   |
| Proper Expenditure of Education Protection Account Funds                   | Yes   |
| Unduplicated Local Control Funding Formula Pupil Counts                    | Yes   |
| Local Control and Accountability Plan                                      | Yes   |
| Independent Study-Course Based   | N/A   |
| Immunizations  | Yes   |
| Educator Effectiveness   | Yes   |
| Expanded Learning Opportunities Grant (ELO-G)                              | Yes   |
| Career Technical Education Incentive Grant                                 | N/A   |
| Expanded Learning Opportunities Program                                    | N/A   |
| Transitional Kindergarten  | N/A   |
| Kindergarten Continuance   | N/A   |

**CHARTER SCHOOLS:**

|   |     |
|---|-----|
| Attendance  | Yes |
| Mode of Instruction   | Yes |
| Nonclassroom-Based Instruction/Independent Study            | Yes |
| Determination of Funding for Nonclassroom-Based Instruction | Yes |
| Annual Instructional Minutes - Classroom Based              | Yes |
| Charter School Facility Grant Program                       | N/A |

The term "N/A" is used above to mean either the Superintendent of Schools did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance with the above requirements, which are required to be reported in accordance with the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2025 – 001. Our opinion on state compliance is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over State Compliance**

*A deficiency in internal control over state compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over state compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be a material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as define above. However, material weaknesses or significant deficiencies in internal control over state compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over state compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Borchardt, Corona, Faeth  
& Spakavian*

Fresno, California  
February 18, 2026

Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control over Compliance Required by the Uniform Guidance

Board of Trustees  
Madera County Superintendent of Schools  
Madera, California

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited Madera County Superintendent of Schools' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Madera County Superintendent of Schools' major federal programs for the year ended June 30, 2025. Madera County Superintendent of Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Madera County Superintendent of Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Madera County Superintendent of Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Madera County Superintendent of Schools' compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Madera County Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Madera County Superintendent of Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Madera County Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Madera County Superintendent of Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Madera County Superintendent of Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Borchardt, Corona, Faith  
& Yakavian*

Fresno, California  
February 18, 2026

## **Findings and Recommendations Section**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2025**

Summary of Auditor's Results

1. Financial Statements

Type of auditor's opinion issued: **Unmodified**  
 Internal control over financial reporting:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported  
 Noncompliance material to financial statements noted? \_\_\_\_\_ Yes  X  No

2. Federal Awards

Internal control over major programs:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported

Type of auditor's opinion issued on compliance for  
 major programs: **Unmodified**

Any audit findings disclosed that are required to be  
 reported in accordance with Title 2 CFR 200.516(a)? \_\_\_\_\_ Yes  X  No

Identification of major programs:

| <u>Federal Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u>  |
|---|--|
| 84.027, 84.027A, 84.173, 84.173A            | Special Education (IDEA) Cluster   |
| 84.367                                      | ESSA: Title II, Part A, 21 <sup>st</sup> Century<br>California School Leadership Academy |

Dollar threshold used to distinguish between  
 Type A and Type B programs \$750,000

Auditee qualified as low-risk Auditee?  X  Yes \_\_\_\_\_ No

3. State Awards

Internal control over state programs:  
 Material weakness (es) identified? \_\_\_\_\_ Yes  X  No  
 Significant deficiency (ies) identified not considered  
 to be material weakness (es) \_\_\_\_\_ Yes  X  None reported

Type of auditor's opinion issued on compliance for  
 state programs: **Unmodified**

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2025**

**State Awards Findings and Questioned Costs**

Finding Identification

2025 – 001 *Attendance – Records* #10000

Criteria or Specific Requirement

Education Code Section 46000. Attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition

While performing our audit of attendance records for District Funded County Programs, we noted the average daily attendance (ADA) reported on the Annual Report of Attendance for two districts of residence were incorrectly reported.

Effect

The effect of the errors noted above resulted in the Chowchilla Union High School District of Residence Annual ADA to be overstated by 0.87 on Line A-2 for Grades 9-12, and the Madera Unified School District of Residence Annual ADA to be understated by 0.87 on Line A-2 for Grades 9-12.

Cause

There was a clerical error when preparing the summary used in preparation of the Annual Report of Attendance.

Questioned Costs

There are no questioned costs to the Superintendent of Schools, as funding is received by the Districts that are serviced.

Identification of Repeat Finding

The audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

We recommend the county review its programs with personnel who summarize attendance to ensure the proper reporting on the Annual Report of Attendance.

Views of responsible officials and planned corrective actions

The District agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**State Award Findings and Questioned Costs**

Finding Identification: 2025 – 001 Attendance – Records #10000

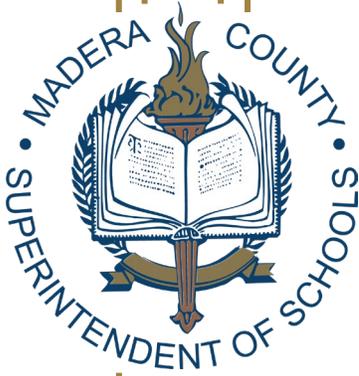
Name of contact person: Leticia Gallegos, Fiscal Manager

Corrective Action: The Superintendent of Schools will review with personnel who summarize attendance to ensure the Annual Report of Attendance is properly reported by district of residence.

Proposed Completion Date: Revised Reports of Attendance have been completed and submitted to CDE.

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2025**

There were no prior year findings.



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.2**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Issuance of Temporary County Certificates.

**Background:**

Attached is a listing of the Temporary County Certificates (TCC) issued from February 1, 2026. TCC's are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews his/her waiver request, emergency permit, initial and/or renewal credential application packet.

Patricia M. Protzman, Madera County Superintendent of Schools or an assigned designee, approved and signed each certificate. The Board is now requested to ratify this action.

**Financial Impact:**

None

**Resource:**

Joe Casarez  
Chief Human Resources Officer  
Human Resources

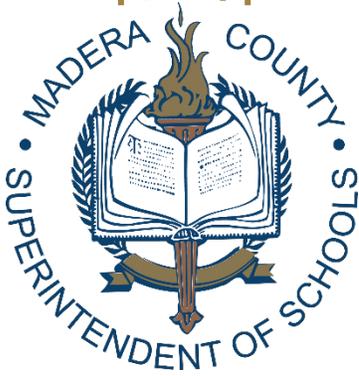
**Recommendation:**

It is recommended the Board ratify the issuance of Temporary County Certificates from February 1-27, 2026.

# MADERA COUNTY SUPERINTENDENT of SCHOOLS

## TEMPORARY COUNTY CERTIFICATES Issued 02/01/2026-02/27/2026

| <i>Last Name</i>  | <i>First Name</i> | <i>Credential Applied For</i>                         | <i>Valid Dates of TCC</i> | <i>Employing District</i>           | <i>Date Issued</i> | <i>Application Type</i> |
|-------------------|-------------------|---|---------------------------|-------------------------------------|--------------------|-------------------------|
| Bellomo           | Orlando           | Single Subject and Administrative Services Credential | 11/01/2025-12/01/2026     | Chowchilla Elementary SD            | 2/27/2026          | Renewal                 |
| Caudillo Navarro  | Hector            | Single Subject Teaching Credential                    | 03/01/2026-04/01/2027     | Madera USD                          | 2/27/2026          | Upgrade to Clear        |
| Davis             | Laura             | Teaching Permit for Statutory Leave (TPSL)            | 02/19/2026-03/01/2027     | Madera USD                          | 2/27/2026          | New                     |
| Downum            | Jessica           | Multiple Subject Teaching Credential                  | 02/01/2026-03/01/2027     | Chawanakee USD                      | 2/27/2026          | Extension               |
| Eufracio          | Alicia            | Multiple Subject Teaching Credential                  | 03/01/2026-04/01/2027     | Madera USD                          | 2/27/2026          | Extension               |
| Flores-Duran      | Julie             | Prospective Substitute Teacher Permit                 | 01/12/2026-02/01/2027     | County-Wide Substitute Teacher List | 2/27/2026          | Renewal                 |
| Raymundo-Bautista | Yesenia           | EM- 30 Day Sub Permit                                 | 03/01/2026-04/01/2027     | County-Wide Substitute Teacher List | 2/27/2026          | New                     |
| Sidoti            | Sarah             | Provisional Internship Permit                         | 02/12/2026-03/01/2027     | MCSOS                               | 2/27/2026          | New                     |



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.3**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Disposition of Surplus/Obsolete Equipment.

**Background:**

MCSOS staff members have completed a review of other equipment not in use and have determined that the items on the attached list cannot be used in an alternative placement. The equipment consists of a variety of laptops, computers and printers. Once declared obsolete, these items will be removed from our Fixed Asset Inventory and discarded.

**Financial Impact:**

None

**Resource:**

Marisol Verduzco  
Chief Officer  
Business & Administrative Services

**Recommendation:**

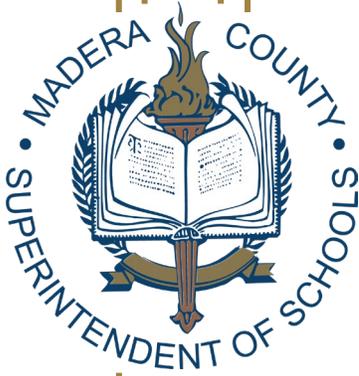
It is recommended the Board approve the attached list and be declared obsolete then removed from inventory.

| <b>Work Order #</b> | <b>Req Date</b> | <b>Work Requested</b>   |
|---------------------|-----------------|---|
| OB26-00200          | 2/10/2026       | Asset# 25364<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00201          | 2/10/2026       | Asset# 25378<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00202          | 2/10/2026       | Asset# 25370<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00203          | 2/10/2026       | Asset# 25365<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00204          | 2/10/2026       | Asset# 25375<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00205          | 2/10/2026       | Asset# 25369 Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete    |
| OB26-00206          | 2/10/2026       | Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete                 |
| OB26-00207          | 2/10/2026       | Asset# 25380 Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete    |
| OB26-00208          | 2/10/2026       | Asset# 25374 Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete    |

|            |           |   |
|------------|-----------|---|
| OB26-00209 | 2/10/2026 | Asset# 25383<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00210 | 2/10/2026 | Asset# 25371<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00211 | 2/10/2026 | Asset# 25372<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00212 | 2/10/2026 | Asset# 25377<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00213 | 2/10/2026 | Asset# 25382<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete |
| OB26-00214 | 2/10/2026 | Asset#25379<br>Description: Laptop<br>Make Dell<br>Model Latitude 3560<br>Obsolete  |
| OB26-00215 | 2/10/2026 | Asset# 25485<br>Description: Laptop<br>Make Dell<br>Model Latitude 5580<br>Obsolete |
| OB26-00216 | 2/10/2026 | Asset# 25946<br>Description: Laptop<br>Make Acer<br>Model D18Q2<br>Obsolete         |
| OB26-00217 | 2/10/2026 | Asset# 24876<br>Description: Laptop<br>Make Dell<br>Model 9030 AIO<br>Obsolete      |

|            |           |   |
|------------|-----------|---|
| OB26-00218 | 2/10/2026 | Asset# 26010<br>Description: Laptop<br>Make HP<br>Model AIO<br>Obsolete                 |
| OB26-00219 | 2/10/2026 | Asset# 25947<br>Description: Laptop<br>Make Acer<br>Model D18Q2<br>Obsolete             |
| OB26-00220 | 2/10/2026 | Asset# 24875<br>Description: Laptop<br>Make Dell<br>Model Optiplex 9030 AIO<br>Obsolete |
| OB26-00221 | 2/10/2026 | Asset# 25946<br>Description: Laptop<br>Make Acer<br>Model D18Q2<br>Obsolete             |
| OB26-00222 | 2/10/2026 | Asset# 25965<br>Description: Laptop<br>Make Dell<br>Model Optiplex 7470<br>Obsolete     |
| OB26-00223 | 2/10/2026 | Asset# 26722<br>Description: Printer<br>Make HP<br>Model M455dn<br>Broken               |
| OB26-00224 | 2/10/2026 | Asset# 25978<br>Description: Computer<br>Make Dell<br>Model 7470 AIO<br>Obsolete        |
| OB26-00225 | 2/10/2026 | Asset# 26260<br>Description: Computer<br>Make Dell<br>Model 5490 AIO<br>Obsolete        |
| OB26-00230 | 2/12/2026 | Asset# 25971<br>Description: Laptop<br>Make Dell<br>Model 7470 AIO<br>Obsolete          |

|            |           |   |
|------------|-----------|---|
| OB26-00231 | 2/12/2026 | Asset# 25539<br>Description: Laptop<br>Make Dell<br>Model Latitude 3580<br>Obsolete       |
| OB26-00232 | 2/12/2026 | Asset# 24872<br>Description: Laptop<br>Make Dell<br>Model 9030 AIO<br>Obsolete            |
| OB26-00233 | 2/12/2026 | Asset# 24885<br>Description: Laptop<br>Make Dell<br>Model 9030 AIO<br>Obsolete            |
| OB26-00234 | 2/12/2026 | Asset# 24639<br>Description: Laptop<br>Make Dell<br>Model 9020 AIO<br>Obsolete            |
| OB26-00235 | 2/12/2026 | Asset# 24658<br>Description: Computer<br>Make Dell<br>Model Optiplex 9020 AIO<br>Obsolete |
| OB26-00236 | 2/12/2026 | Asset# 21858<br>Description: Printer<br>Make HP<br>Model HP LaserJet 1320<br>Broken       |
| OB26-00237 | 2/20/2026 | Asset# 25608<br>Description: Laptop<br>Obsolete   |



## **Agenda Item 8.4**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Second Interim Report/Budget

**Background:**

The attached Second Interim Report was prepared based on the following assumptions:

1. LCFF and Special Education Revenues continue to be conservatively presented based on current enrollment and estimated Average Daily Attendance (ADA) percentages. Projected ADA for 2025-26 are as follows:
  - a. 53.91 for Juvenile Hall (24-25 Annual Attendance)
    - i. 41.07 Juvenile Hall
    - ii. 12.84 for County Funded Non-Juvenile Court Schools (Type-C students)
  - b. 192.04 for Pioneer Technical Center (25-26 P1)
  - c. 59.44 for Madera County Independent Academy (25-26 P1)
  - d. 308.36 for Special Education (2024-25 P2)

The two out-years (2026-27 & 2027-28) are projected to remain flat.

2. COLA is budgeted at 2.30% for the current year, 2.41% for 2026-27 and 3.06% for 2027-28 based on updated information from School Services and Department of Finance.
3. There continue to be openings in hard to fill positions such as Nurse and Speech Language Pathologists. The First Interim Report reflects contracting for Speech Language Pathologist and Nurse positions from outside agencies.
4. PERS and STRS rates were updated based on the School Services Dartboard for the 2025-26, 2026-27 and 2027-28 years. STRS rate is set to remain at 19.10% for all years. PERS rates used are 26.81%, 26.40%, and 26.90% respectively. The cumulative decrease for the three years is budgeted to be approximately \$64,484.

5. GASB 75 Actuarial Study report reflects Postemployment Benefits Other Than Pensions (OPEB) liability as of June 30, 2025, of approximately \$14 million.
6. Local and State revenue budgets have been updated to reflect updated grant and local funding amounts.
7. Step and Column increases are budgeted to increase by 1.5%.
8. Differentiated Assistance (DA) has been budgeted to reflect number of districts eligible for DA for the 2025-26 fiscal year.
9. Services and Supplies have been projected to increase in the out years by the California CPI rates on the Schools Services of California Dartboard.

The current Projected Budget shows a decrease in the Unrestricted General Fund ending balance for 25-26 of \$836,583. This is a decrease of \$559,351 to the ending balance from the 25-26 Board approved Budget presented in December. This is mainly due to the purchase of Rubrik software, and additional fund transfer toward the OPEB liability requirement.

The current Restricted Budget Projections show a decrease in Restricted General Fund ending balance for 25-26 of \$11,860,251. This is an increase of \$468,714 to the ending balance from the 25-26 Board approved Budget presented in December. This is due mainly to savings in unfilled positions.

We continue to remain conservative in our projections and are estimating maintaining reserves to cover a minimum of 3 months' total expenditure in the current and next two years.

**Financial Impact:**

Decrease to fund balance of \$90,637  
(\$54,464,549 - \$54,373,912 change in ending fund balance).

**Resource:**

Marisol Verduzco  
Chief Officer  
Business & Administrative Services

**Recommendation:**

It is recommended the Board accept the Second Interim Positive Certification, as presented.

# Madera County Superintendent of Schools

2025-2026 General Fund Second Interim Report

Year to Date Actuals as of January 31, 2026

|  | Adopted Budget    |                   |                   | Board Approved Revised Budget |                    |                    | Projected Budget  |                    |                    |            |  |
|--|-------------------|-------------------|-------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|------------|--|
|  | 2025-2026         | 2025-2026         | 2025-2026         | 2025-2026                     | 2025-2026          | 2025-2026          | 2025-2026         | 2025-2026          | 2025-2026          | Percent    |  |
|  | Unrestricted      | Restricted        | Total             | Unrestricted                  | Restricted         | Total              | Unrestricted      | Restricted         | Total              | Difference |  |
| <b>Revenues</b>  |                   |                   |                   |                               |                    |                    |                   |                    |                    |            |  |
| LCFF Sources   | 10,329,875.00     | 8,145,633.00      | \$ 18,475,508.00  | 10,830,727.00                 | 8,663,172.00       | \$ 19,493,899.00   | 10,830,727.00     | 8,663,172.00       | \$ 19,493,899.00   | 0.00%      |  |
| Federal Revenue  | 0.00              | 7,282,216.00      | \$ 7,282,216.00   | 0.00                          | 7,359,521.00       | \$ 7,359,521.00    | 0.00              | 7,619,666.00       | \$ 7,619,666.00    | 3.53%      |  |
| Other State Revenue  | 1,050,889.00      | 18,660,506.00     | \$ 19,711,395.00  | 1,055,832.00                  | 14,857,134.00      | \$ 15,912,966.00   | 1,055,877.00      | 14,799,102.00      | \$ 15,854,979.00   | -0.36%     |  |
| Other Local Revenue  | 5,303,862.00      | 20,085,403.00     | \$ 25,389,265.00  | 5,195,424.00                  | 16,537,937.00      | \$ 21,733,361.00   | 5,196,973.00      | 16,454,047.00      | \$ 21,651,020.00   | -0.38%     |  |
| <b>Total Revenues</b>  | \$ 16,684,626.00  | \$ 54,173,758.00  | \$ 70,858,384.00  | \$ 17,081,983.00              | \$ 47,417,764.00   | \$ 64,499,747.00   | \$ 17,083,577.00  | \$ 47,535,987.00   | \$ 64,619,564.00   | 0.19%      |  |
| <b>Expenditures</b>  |                   |                   |                   |                               |                    |                    |                   |                    |                    |            |  |
| Certificated Salaries  | 2,759,026.00      | 11,124,832.00     | \$ 13,883,858.00  | 2,439,839.00                  | 10,450,344.00      | \$ 12,890,183.00   | 2,427,284.00      | 10,243,493.00      | \$ 12,670,777.00   | -1.70%     |  |
| Classified Salaries  | 5,385,379.00      | 11,051,238.00     | \$ 16,436,617.00  | 5,374,617.00                  | 10,923,739.00      | \$ 16,298,356.00   | 5,198,598.00      | 10,643,324.00      | \$ 15,841,922.00   | -2.80%     |  |
| Employee Benefits  | 3,621,056.00      | 10,627,055.00     | \$ 14,248,111.00  | 3,516,724.00                  | 10,196,616.00      | \$ 13,713,340.00   | 3,436,055.00      | 9,864,044.00       | \$ 13,300,099.00   | -3.01%     |  |
| Books and Supplies   | 791,309.00        | 1,671,068.00      | \$ 2,462,377.00   | 739,810.00                    | 2,068,221.00       | \$ 2,808,031.00    | 770,692.00        | 2,188,895.00       | \$ 2,959,587.00    | 5.40%      |  |
| Services and Other Operating Exp   | 391,226.00        | 16,004,738.00     | \$ 16,395,964.00  | 964,230.00                    | 17,053,740.00      | \$ 18,017,970.00   | 1,091,570.00      | 16,901,724.00      | \$ 17,993,294.00   | -0.14%     |  |
| Capital Outlay   | 4,046,486.00      | 5,886,386.00      | \$ 9,932,872.00   | 4,110,586.00                  | 6,045,601.00       | \$ 10,156,187.00   | 4,433,971.00      | 6,598,695.00       | \$ 11,032,666.00   | 8.63%      |  |
| Other Outgo excluding Indirect Costs   | 2,094,287.00      | 0.00              | \$ 2,094,287.00   | 2,094,287.00                  | 627,669.00         | \$ 2,721,956.00    | 2,417,672.00      | 627,198.00         | \$ 3,044,870.00    | 11.86%     |  |
| Other Outgo-Transfers of Indirect Costs  | -4,851,773.00     | 4,318,058.00      | \$ (533,715.00)   | -4,841,946.00                 | 4,285,660.00       | \$ (556,286.00)    | -4,793,365.00     | 4,233,726.00       | \$ (559,639.00)    | 0.60%      |  |
| <b>Total Expenditures</b>  | \$ 14,236,996.00  | \$ 60,683,375.00  | \$ 74,920,371.00  | \$ 14,398,147.00              | \$ 61,651,590.00   | \$ 76,049,737.00   | \$ 14,982,477.00  | \$ 61,301,099.00   | \$ 76,283,576.00   | 0.31%      |  |
| <b>Excess (Deficiency) of Revenues over Expenditures before Financing Sources and Uses</b> | \$ 2,447,630.00   | \$ (6,509,617.00) | \$ (4,061,987.00) | \$ 2,683,836.00               | \$ (14,233,826.00) | \$ (11,549,990.00) | \$ 2,101,100.00   | \$ (13,765,112.00) | \$ (11,664,012.00) | 0.99%      |  |
| <b>Other Financing Sources/Uses</b>  |                   |                   |                   |                               |                    |                    |                   |                    |                    |            |  |
| Interfund Transfers In   | 0.00              | 0.00              | \$ -              | 0.00                          | 0.00               | \$ -               | 0.00              | 0.00               | \$ -               | 0.00%      |  |
| Interfund Transfer Out   | 1,200,000.00      | 0.00              | \$ 1,200,000.00   | 1,200,000.00                  | 0.00               | \$ 1,200,000.00    | 1,500,000.00      | 0.00               | \$ 1,500,000.00    | 25.00%     |  |
| Other Sources  | 0.00              | 0.00              | \$ -              | 0.00                          | 143,793.00         | \$ 143,793.00      | 323,385.00        | 143,793.00         | \$ 467,178.00      | 224.90%    |  |
| Other Uses   | 0.00              | 0.00              | \$ -              | 0.00                          | 0.00               | \$ -               | 0.00              | 0.00               | \$ -               | 0.00%      |  |
| Contributions  | -1,855,251.00     | 1,855,251.00      | \$ -              | -1,761,068.00                 | 1,761,068.00       | \$ -               | -1,761,068.00     | 1,761,068.00       | \$ -               | 0.00%      |  |
| <b>Total Other Financing Sources/Uses</b>  | \$ (3,055,251.00) | \$ 1,855,251.00   | \$ (1,200,000.00) | \$ (2,961,068.00)             | \$ 1,904,861.00    | \$ (1,056,207.00)  | \$ (2,937,683.00) | \$ 1,904,861.00    | \$ (1,032,822.00)  | -2.21%     |  |
| <b>Net Increase (Decrease) in Fund Balance</b>   | \$ (607,621.00)   | \$ (4,654,366.00) | \$ (5,261,987.00) | \$ (277,232.00)               | \$ (12,328,965.00) | \$ (12,606,197.00) | \$ (836,583.00)   | \$ (11,860,251.00) | \$ (12,696,834.00) | 0.72%      |  |

## Madera County Superintendent of Schools

2025-2026 General Fund Second Interim Report  
Year to Date Actuals as of January 31, 2026

|   | Adopted Budget   |                  |                  | Board Approved Revised Budget |                  |                  | Projected Budget |                  |                  |            |
|---|------------------|------------------|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------|
|   | 2025-2026        | 2025-2026        | 2025-2026        | 2025-2026                     | 2025-2026        | 2025-2026        | 2025-2026        | 2025-2026        | 2025-2026        | Percent    |
|   | Unrestricted     | Restricted       | Total            | Unrestricted                  | Restricted       | Total            | Unrestricted     | Restricted       | Total            | Difference |
| Beginning Balance                         | 22,087,194.00    | 24,103,383.00    | \$ 46,190,577.00 | 24,268,257.00                 | 42,802,489.00    | \$ 67,070,746.00 | 24,268,257.00    | 42,802,489.00    | \$ 67,070,746.00 | 0.00%      |
| Audit Adjustments                         | 0                | 0                | \$ -             | 0                             | 0                | \$ -             | 0                | 0                | \$ -             | 0.00%      |
| As of July 1 - Audited                    | \$ 22,087,194.00 | \$ 24,103,383.00 | \$ 46,190,577.00 | \$ 24,268,257.00              | \$ 42,802,489.00 | \$ 67,070,746.00 | \$ 24,268,257.00 | \$ 42,802,489.00 | \$ 67,070,746.00 | 0.00%      |
| Restatements                              | \$ -             | \$ -             | \$ -             | \$ -                          | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | 0.00%      |
| Adjusted Beginning Balance                | \$ 22,087,194.00 | \$ 24,103,383.00 | \$ 46,190,577.00 | \$ 24,268,257.00              | \$ 42,802,489.00 | \$ 67,070,746.00 | \$ 24,268,257.00 | \$ 42,802,489.00 | \$ 67,070,746.00 | 0.00%      |
| Ending Balance                            | \$ 21,479,573.00 | \$ 19,449,017.00 | \$ 40,928,590.00 | \$ 23,991,025.00              | \$ 30,473,524.00 | \$ 54,464,549.00 | \$ 23,431,674.00 | \$ 30,942,238.00 | \$ 54,373,912.00 | -0.17%     |
| <b>Components for Ending Fund Balance</b> |                  |                  |                  |                               |                  |                  |                  |                  |                  |            |
| Nonspendable Revolving Cash               | 2,130.00         | 0.00             | 2,130.00         | 2,130.00                      | 0.00             | 2,130.00         | 2,130.00         | 0.00             | 2,130.00         | 0.00%      |
| Stores                                    | 1,752.50         | 0.00             | 1,752.50         | 3,442.03                      | 0.00             | 3,442.03         | 3,442.03         | 0.00             | 3,442.03         | 0.00%      |
| Prepaid Expenses                          | 0.00             | 0.00             | 0.00             | 0.00                          | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00%      |
| All others                                | 0.00             | 0.00             | 0.00             | 0.00                          | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00%      |
| Restricted                                | 0.00             | 19,449,017.00    | 19,449,017.00    | 0.00                          | 30,473,524.00    | 30,473,524.00    | 0.00             | 30,942,238.00    | 30,942,238.00    | 1.54%      |
| Committed - Stabilization                 | 0.00             | 0.00             | 0.00             | 0.00                          | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00%      |
| Other Commitments                         | 0.00             | 0.00             | 0.00             | 0.00                          | 0.00             | 0.00             | 0.00             | 0.00             | 0.00             | 0.00%      |
| <b>Assigned</b>                           |                  |                  |                  |                               |                  |                  |                  |                  |                  |            |
| Other Assignments                         | 5,088,216.00     | 0.00             | 5,088,216.00     | 6,595,668.00                  | 0.00             | 6,595,668.00     | 6,597,817.00     | 0.00             | 6,597,817.00     | 0.03%      |
| LCAP Oversight                            | 3,855.00         | 0.00             | 3,855.00         | 57,008.00                     | 0.00             | 57,008.00        | 69,856.00        | 0.00             | 69,856.00        | 22.54%     |
| Differentiated Assistance                 | 1,582,861.00     | 0.00             | 1,582,861.00     | 2,819,734.00                  | 0.00             | 2,819,734.00     | 2,820,562.00     | 0.00             | 2,820,562.00     | 0.03%      |
| Alt Ed Supplement & Concen Funds          | 1,500.00         | 0.00             | 1,500.00         | 218,926.00                    | 0.00             | 218,926.00       | 207,399.00       | 0.00             | 207,399.00       | -5.27%     |
| Deferred Maintenance                      | 1,000,000.00     | 0.00             | 1,000,000.00     | 1,000,000.00                  | 0.00             | 1,000,000.00     | 1,000,000.00     | 0.00             | 1,000,000.00     | 0.00%      |
| Community Resource Center Project         | 2,500,000.00     | 0.00             | 2,500,000.00     | 2,500,000.00                  | 0.00             | 2,500,000.00     | 2,500,000.00     | 0.00             | 2,500,000.00     | 0.00%      |
| <b>Unassigned/Unappropriated</b>          |                  |                  |                  |                               |                  |                  |                  |                  |                  |            |
| Reserve for Economic Uncertainty          | 14,462,870.49    | 0.00             | 14,462,870.49    | 14,677,450.03                 | 0.00             | 14,677,450.03    | 14,778,879.44    | 0.00             | 14,778,879.44    | 0.69%      |
| Unassigned/Unappropriated Amount          | 1,924,604.01     | 0.00             | 1,924,604.01     | 2,712,334.94                  | 0.00             | 2,712,334.94     | 2,049,405.53     | 0.00             | 2,049,405.53     | -24.44%    |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee  
Printed Name: Tricia Protzman Title: Superintendent of Schools

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 10, 2026 Signed: \_\_\_\_\_  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Annie Arounsack Telephone: (559) 662-6231  
Title: Director, Business Services E-mail: aarounsack@mcsos.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS |  |  | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1                      | Average Daily Attendance                     | Projected Funded ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.       |     | X       |
| 2                      | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.   | X   |         |
| 3                      | Salaries and Benefits                        | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.   | X   |         |
| 4a                     | Other Revenues                               | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.                       | X   |         |
| 4b                     | Other Expenditures                           | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X   |         |
| 5                      | Ongoing and Major Maintenance Account        | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).                               | X   |         |
| 6                      | Deficit Spending                             | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.   | X   |         |
| 7a                     | Fund Balance                                 | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.   | X   |         |
| 7b                     | Cash Balance                                 | Projected county school service fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 8                      | Reserves                                     | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.                            | X   |         |

| SUPPLEMENTAL INFORMATION |  |   | No  | Yes |
|--------------------------|--|---|-----|-----|
| S1                       | Contingent Liabilities                               | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?   | X   |     |
| S2                       | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?  | X   |     |
| S3                       | Temporary Interfund Borrowings                       | Are there projected temporary borrowings between funds?   | X   |     |
| S4                       | Contingent Revenues                                  | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?   | X   |     |
| S5                       | Contributions  | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? |     | X   |
| S6                       | Long-term Commitments                                | Does the county office have long-term (multiyear) commitments or debt agreements?   |     | X   |
|                          |  | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?   | X   |     |
|                          |  | • If yes, 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?  | X   |     |
| S7a                      | Postemployment Benefits Other than Pensions          | Does the county office provide postemployment benefits other than pensions (OPEB)?  |     | X   |
|                          |  | • If yes, have there been changes since first interim in OPEB liabilities?  | X   |     |
| S7b                      | Other Self-insurance Benefits                        | Does the county office operate any self-insurance programs (e.g., workers' compensation)?   | X   |     |
|                          |  | • If yes, have there been changes since first interim in self-insurance liabilities?  | n/a |     |
| S8                       | Status of Labor Agreements                           | As of second interim projections, are salary and benefit negotiations still unsettled for:  |     |     |
|                          |  | • Certificated? (Section S8A, Line 1b)  | X   |     |
|                          |  | • Classified? (Section S8B, Line 1b)  | X   |     |
|                          |  | • Management/supervisor/confidential? (Section S8C, Line 1b)  | n/a |     |
| S9                       | Status of Other Funds                                | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?  | X   |     |

| ADDITIONAL FISCAL INDICATORS |   |   | No | Yes |
|------------------------------|---|---|----|-----|
| A1                           | Negative Cash Flow                              | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?   | X  |     |
| A2                           | Independent Position Control                    | Is personnel position control independent from the payroll system?  | X  |     |
| A3                           | County Operations Grant ADA                     | Is County Operations Grant ADA decreasing in both the prior and current fiscal year?  | X  |     |
| A4                           | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?  | X  |     |
| A5                           | Salary Increases Exceed COLA                    | Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X  |     |
| A6                           | Uncapped Health Benefits                        | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | X  |     |
| A7                           | Fiscal Distress Reports                         | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.   | X  |     |
| A8                           | Change of CBO or Superintendent                 | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?   | X  |     |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 10,329,875.00       | 10,830,727.00                       | 6,195,340.14        | 10,830,727.00             | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599              | 1,050,889.00        | 1,055,832.00                        | 653,949.72          | 1,055,877.00              | 45.00                      | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799              | 5,303,862.00        | 5,195,424.00                        | 11,145,721.22       | 5,196,973.00              | 1,549.00                   | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                        | 16,684,626.00       | 17,081,983.00                       | 17,995,011.08       | 17,083,577.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 2,759,026.00        | 2,439,839.00                        | 1,426,521.83        | 2,427,284.00              | 12,555.00                  | 0.5%                    |
| 2) Classified Salaries  |                | 2000-2999              | 5,385,379.00        | 5,374,617.00                        | 2,913,618.18        | 5,198,598.00              | 176,019.00                 | 3.3%                    |
| 3) Employee Benefits  |                | 3000-3999              | 3,621,056.00        | 3,516,724.00                        | 1,979,776.14        | 3,436,055.00              | 80,669.00                  | 2.3%                    |
| 4) Books and Supplies   |                | 4000-4999              | 791,309.00          | 739,810.00                          | 309,960.90          | 770,692.00                | (30,882.00)                | -4.2%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 391,226.00          | 964,230.00                          | 704,476.69          | 1,091,570.00              | (127,340.00)               | -13.2%                  |
| 6) Capital Outlay   |                | 6000-6999              | 4,046,486.00        | 4,110,586.00                        | 1,381,985.90        | 4,433,971.00              | (323,385.00)               | -7.9%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,094,287.00        | 2,094,287.00                        | 1,786,370.06        | 2,417,672.00              | (323,385.00)               | -15.4%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (4,851,773.00)      | (4,841,946.00)                      | (535,361.54)        | (4,793,365.00)            | (48,581.00)                | 1.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                        | 14,236,996.00       | 14,398,147.00                       | 9,967,348.16        | 14,982,477.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 2,447,630.00        | 2,683,836.00                        | 8,027,662.92        | 2,101,100.00              |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | (300,000.00)               | -25.0%                  |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979              | 0.00                | 0.00                                | 0.00                | 323,385.00                | 323,385.00                 | New                     |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999              | (1,855,251.00)      | (1,761,068.00)                      | 0.00                | (1,761,068.00)            | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (3,055,251.00)      | (2,961,068.00)                      | 0.00                | (2,937,683.00)            |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (607,621.00)        | (277,232.00)                        | 8,027,662.92        | (836,583.00)              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 22,087,194.00       | 24,268,257.00                       |                     | 24,268,257.00             | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 22,087,194.00       | 24,268,257.00                       |                     | 24,268,257.00             |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 22,087,194.00       | 24,268,257.00                       |                     | 24,268,257.00             |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 21,479,573.00       | 23,991,025.00                       |                     | 23,431,674.00             |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 2,130.00            | 2,130.00                            |                     | 2,130.00                  |                            |                         |
| Stores  |                | 9712                   | 1,752.50            | 3,442.03                            |                     | 3,442.03                  |                            |                         |
| Prepaid Items   |                | 9713                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                               |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 5,088,216.00        | 6,595,668.00                        |                     | 6,597,817.00              |                            |                         |
| LCAP Oversight   | 0000           | 9780         | 3,855.00            |                                     |                     |                           |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         | 1,582,861.00        |                                     |                     |                           |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         | 1,500.00            |                                     |                     |                           |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         | 1,000,000.00        |                                     |                     |                           |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         | 2,500,000.00        |                                     |                     |                           |                            |                         |
| LCAP Oversight   | 0000           | 9780         |                     | 57,008.00                           |                     |                           |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         |                     | 2,819,734.00                        |                     |                           |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         |                     | 218,926.00                          |                     |                           |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         |                     | 1,000,000.00                        |                     |                           |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         |                     | 2,500,000.00                        |                     |                           |                            |                         |
| LCAP Oversight   | 0000           | 9780         |                     |                                     |                     | 69,856.00                 |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         |                     |                                     |                     | 2,820,562.00              |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         |                     |                                     |                     | 207,399.00                |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         |                     |                                     |                     | 1,000,000.00              |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         |                     |                                     |                     | 2,500,000.00              |                            |                         |
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 14,462,870.49       | 14,677,450.03                       |                     | 14,778,879.44             |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 1,924,604.01        | 2,712,334.94                        |                     | 2,049,405.53              |                            |                         |
| <b>LCFF SOURCES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                                 |                | 8011         | 5,717,358.00        | 5,922,289.00                        | 3,572,494.00        | 5,922,289.00              | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year    |                | 8012         | 7,448.00            | 10,782.00                           | 5,055.00            | 10,782.00                 | 0.00                       | 0.0%                    |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                   |                | 8021         | 73,114.00           | 73,025.00                           | 35,843.14           | 73,025.00                 | 0.00                       | 0.0%                    |
| Timber Yield Tax   |                | 8022         | 23.00               | 65.00                               | 5.49                | 65.00                     | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                       |                | 8041         | 11,667,301.00       | 12,366,710.00                       | 6,367,137.90        | 12,366,710.00             | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                     |                | 8042         | 636,438.00          | 674,182.00                          | 561,242.68          | 674,182.00                | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                       |                | 8043         | 18,113.00           | 26,248.00                           | 0.00                | 26,248.00                 | 0.00                       | 0.0%                    |
| Supplemental Taxes                                       |                | 8044         | 100,000.00          | 365,365.00                          | 105,763.21          | 365,365.00                | 0.00                       | 0.0%                    |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds (SB 617/699/1992)          |                | 8047         | 255,713.00          | 55,233.00                           | 444,462.37          | 55,233.00                 | 0.00                       | 0.0%                    |

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Penalties and Interest from Delinquent Taxes           |  | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Receipt from Co. Board of Sup.                         |  | 8070         | 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                       | 0.0%                    |
| Other In-Lieu Taxes                                    |  | 8082         | 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                       | 0.0%                    |
| Subtotal, LCFF Sources                                 |  |              | 18,475,508.00       | 19,493,899.00                       | 11,092,003.79       | 19,493,899.00             | 0.00                       | 0.0%                    |
| LCFF Transfers   |  |              |                     |                                     |                     |                           |                            |                         |
| Unrestricted LCFF                                      |  |              |                     |                                     |                     |                           |                            |                         |
| Transfers - Current Year                               | 0000   | 8091         | 7,448.00            | 10,782.00                           | 0.00                | 10,782.00                 | 0.00                       | 0.0%                    |
| All Other LCFF Transfers - Current Year                | All Other  | 8091         | (7,448.00)          | (10,782.00)                         | 0.00                | (10,782.00)               | 0.00                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Property Taxes Transfers                               |  | 8097         | (8,145,633.00)      | (8,663,172.00)                      | (4,896,663.65)      | (8,663,172.00)            | 0.00                       | 0.0%                    |
| LCFF Transfers - Prior Years                           |  | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, LCFF SOURCES                                    |  |              | 10,329,875.00       | 10,830,727.00                       | 6,195,340.14        | 10,830,727.00             | 0.00                       | 0.0%                    |
| <b>FEDERAL REVENUE</b>                                 |  |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |  | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |  | 8181         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Special Education Discretionary Grants                 |  | 8182         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Child Nutrition Programs                               |  | 8220         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Donated Food Commodities                               |  | 8221         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Flood Control Funds                                    |  | 8270         | 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                       | 0.0%                    |
| FEMA   |  | 8281         | 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                       | 0.0%                    |
| Pass-Through Revenues from Federal Sources             |  | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Title I, Part A, Basic                                 | 3010   | 8290         |                     |                                     |                     |                           |                            |                         |
| Title I, Part D, Local Delinquent Programs             | 3025   | 8290         |                     |                                     |                     |                           |                            |                         |
| Title II, Part A, Supporting Effective Instruction     | 4035   | 8290         |                     |                                     |                     |                           |                            |                         |
| Title III, Immigrant Student Program                   | 4201   | 8290         |                     |                                     |                     |                           |                            |                         |
| Title III, English Learner Program                     | 4203   | 8290         |                     |                                     |                     |                           |                            |                         |
| Public Charter Schools Grant Program (PCSGP)           | 4610   | 8290         |                     |                                     |                     |                           |                            |                         |
| Other Every Student Succeeds Act                       | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         |                     |                                     |                     |                           |                            |                         |
| Career and Technical Education                         | 3500-3599  | 8290         |                     |                                     |                     |                           |                            |                         |
| All Other Federal Revenue                              | All Other  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                 |  |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                             |  |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes               | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other State Apportionments                                  |                              |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                               |                              |              |                     |                                     |                     |                           |                            |                         |
| Current Year  | 6500                         | 8311         |                     |                                     |                     |                           |                            |                         |
| Prior Years   | 6500                         | 8319         |                     |                                     |                     |                           |                            |                         |
| All Other State Apportionments - Current Year               | All Other                    | 8311         | 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                       | 0.0%                    |
| Child Nutrition Programs                                    |                              | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Mandated Costs Reimbursements                               |                              | 8550         | 59,610.00           | 59,002.00                           | 59,047.00           | 59,047.00                 | 45.00                      | 0.1%                    |
| Lottery - Unrestricted and Instructional Materials          |                              | 8560         | 63,227.00           | 68,778.00                           | 29,103.64           | 68,778.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                      |                              |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                                   |                              |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                      |                              | 8575         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Other Subventions/In-Lieu Taxes                             |                              | 8576         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Pass-Through Revenues from State Sources                    |                              | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Expanded Learning Opportunities Program (ELO-P)             | 2600                         | 8590         |                     |                                     |                     |                           |                            |                         |
| After School Education and Safety (ASES)                    | 6010                         | 8590         |                     |                                     |                     |                           |                            |                         |
| Charter School Facility Grant                               | 6030                         | 8590         |                     |                                     |                     |                           |                            |                         |
| Career Technical Education Incentive Grant Program          | 6387                         | 8590         |                     |                                     |                     |                           |                            |                         |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6680, 6685, 6690, 6695 | 8590         |                     |                                     |                     |                           |                            |                         |
| California Clean Energy Jobs Act                            | 6230                         | 8590         |                     |                                     |                     |                           |                            |                         |
| Arts and Music in Schools (Prop 28)                         | 6770                         | 8590         |                     |                                     |                     |                           |                            |                         |
| Specialized Secondary                                       | 7370                         | 8590         |                     |                                     |                     |                           |                            |                         |
| American Indian Early Childhood Education                   | 7210                         | 8590         |                     |                                     |                     |                           |                            |                         |
| All Other State Revenue                                     | All Other                    | 8590         | 928,052.00          | 928,052.00                          | 565,799.08          | 928,052.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                              |              | <b>1,050,889.00</b> | <b>1,055,832.00</b>                 | <b>653,949.72</b>   | <b>1,055,877.00</b>       | <b>45.00</b>               | <b>0.0%</b>             |
| <b>OTHER LOCAL REVENUE</b>                                  |                              |              |                     |                                     |                     |                           |                            |                         |
| Other Local Revenue   |                              |              |                     |                                     |                     |                           |                            |                         |
| County and District Taxes                                   |                              |              |                     |                                     |                     |                           |                            |                         |
| Other Restricted Levies                                     |                              |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll  |                              | 8615         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Unsecured Roll  |                              | 8616         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Prior Years' Taxes  |                              | 8617         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Supplemental Taxes  |                              | 8618         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Non-Ad Valorem Taxes  |                              |              |                     |                                     |                     |                           |                            |                         |
| Parcel Taxes  |                              | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other   |                              | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                              | 8625         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                              | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Sales   |                              |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                                  |                              | 8631         | 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                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Food Service Sales                                       |                | 8634         | 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                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 1,353,009.00        | 1,354,633.00                        | 668,738.29          | 1,356,182.00              | 1,549.00                   | 0.1%                    |
| Interest   |                | 8660         | 983,937.00          | 983,937.00                          | 1,247,382.32        | 983,937.00                | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 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                       | 0.0%                    |
| Non-Resident Students                                    |                | 8672         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services                                     |                | 8677         | 2,335,462.00        | 2,225,400.00                        | 594,767.45          | 2,225,400.00              | 0.00                       | 0.0%                    |
| Mitigation/Developer Fees                                |                | 8681         | 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                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 631,454.00          | 631,454.00                          | 8,634,833.16        | 631,454.00                | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 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                       | 0.0%                    |
| Transfers Of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                        | 6500           | 8791         |                     |                                     |                     |                           |                            |                         |
| From County Offices                                      | 6500           | 8792         |                     |                                     |                     |                           |                            |                         |
| From JPAs  | 6500           | 8793         |                     |                                     |                     |                           |                            |                         |
| ROC/P Transfers  |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                        | 6360           | 8791         |                     |                                     |                     |                           |                            |                         |
| From County Offices                                      | 6360           | 8792         |                     |                                     |                     |                           |                            |                         |
| From JPAs  | 6360           | 8793         |                     |                                     |                     |                           |                            |                         |
| Other Transfers of Apportionments                        |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                        | All Other      | 8791         | 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                       | 0.0%                    |
| From JPAs  | All Other      | 8793         | 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                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 5,303,862.00        | 5,195,424.00                        | 11,145,721.22       | 5,196,973.00              | 1,549.00                   | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                   |                |              | 16,684,626.00       | 17,081,983.00                       | 17,995,011.08       | 17,083,577.00             | 1,594.00                   | 0.0%                    |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 337,209.00          | 425,375.00                          | 266,176.21          | 418,555.00                | 6,820.00                   | 1.6%                    |
| Certificated Pupil Support Salaries                      |                | 1200         | 997,663.00          | 773,922.00                          | 454,441.84          | 775,867.00                | (1,945.00)                 | -0.3%                   |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 1,424,154.00        | 1,225,542.00                        | 691,840.42          | 1,232,862.00              | (7,320.00)                 | -0.6%                   |
| Other Certificated Salaries                              |                | 1900         | 0.00                | 15,000.00                           | 14,063.36           | 0.00                      | 15,000.00                  | 100.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | 2,759,026.00        | 2,439,839.00                        | 1,426,521.83        | 2,427,284.00              | 12,555.00                  | 0.5%                    |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Support Salaries                              |                | 2200         | 437,528.00          | 427,971.00                          | 229,103.40          | 415,074.00                | 12,897.00                  | 3.0%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 2,082,602.00        | 2,035,924.00                        | 1,087,373.27        | 1,974,154.00              | 61,770.00                  | 3.0%                    |
| Clerical, Technical and Office Salaries   |                | 2400         | 2,865,249.00        | 2,909,802.00                        | 1,569,931.48        | 2,807,490.00              | 102,312.00                 | 3.5%                    |
| Other Classified Salaries   |                | 2900         | 0.00                | 920.00                              | 27,210.03           | 1,880.00                  | (960.00)                   | -104.3%                 |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | <b>5,385,379.00</b> | <b>5,374,617.00</b>                 | <b>2,913,618.18</b> | <b>5,198,598.00</b>       | <b>176,019.00</b>          | <b>3.3%</b>             |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 518,138.00          | 454,322.00                          | 262,931.76          | 454,789.00                | (467.00)                   | -0.1%                   |
| PERS  |                | 3201-3202    | 1,431,693.00        | 1,428,205.00                        | 767,111.83          | 1,380,674.00              | 47,531.00                  | 3.3%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 109,666.00          | 108,104.00                          | 60,573.07           | 105,222.00                | 2,882.00                   | 2.7%                    |
| Health and Welfare Benefits   |                | 3401-3402    | 1,096,190.00        | 1,083,591.00                        | 642,091.95          | 1,061,920.00              | 21,671.00                  | 2.0%                    |
| Unemployment Insurance  |                | 3501-3502    | 3,776.00            | 3,725.00                            | 2,067.89            | 3,627.00                  | 98.00                      | 2.6%                    |
| Workers' Compensation   |                | 3601-3602    | 132,012.00          | 125,720.00                          | 70,024.24           | 122,367.00                | 3,353.00                   | 2.7%                    |
| OPEB, Allocated   |                | 3701-3702    | 324,828.00          | 309,457.00                          | 173,180.67          | 303,856.00                | 5,601.00                   | 1.8%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 4,753.00            | 3,600.00                            | 1,794.73            | 3,600.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | <b>3,621,056.00</b> | <b>3,516,724.00</b>                 | <b>1,979,776.14</b> | <b>3,436,055.00</b>       | <b>80,669.00</b>           | <b>2.3%</b>             |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                | 0.00                                | 0.00                | 200.00                    | (200.00)                   | New                     |
| Books and Other Reference Materials   |                | 4200         | 1,122.00            | 722.00                              | 0.00                | 722.00                    | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 649,975.00          | 564,252.00                          | 174,124.72          | 573,256.00                | (9,004.00)                 | -1.6%                   |
| Noncapitalized Equipment  |                | 4400         | 140,212.00          | 174,836.00                          | 135,836.18          | 196,514.00                | (21,678.00)                | -12.4%                  |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>791,309.00</b>   | <b>739,810.00</b>                   | <b>309,960.90</b>   | <b>770,692.00</b>         | <b>(30,882.00)</b>         | <b>-4.2%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 13,621.00           | 219,621.00                          | 20,494.32           | 147,621.00                | 72,000.00                  | 32.8%                   |
| Travel and Conferences  |                | 5200         | 103,331.00          | 109,823.00                          | 62,428.92           | 134,823.00                | (25,000.00)                | -22.8%                  |
| Dues and Memberships  |                | 5300         | 89,580.00           | 115,310.00                          | 75,507.25           | 115,310.00                | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 143,551.00          | 175,351.00                          | 168,466.51          | 175,351.00                | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 311,194.00          | 374,694.00                          | 193,327.01          | 379,694.00                | (5,000.00)                 | -1.3%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 484,874.00          | 492,863.00                          | 285,266.93          | 546,843.00                | (53,980.00)                | -11.0%                  |
| Transfers of Direct Costs   |                | 5710         | (1,878,605.00)      | (1,764,711.00)                      | (584,991.24)        | (1,661,630.00)            | (103,081.00)               | 5.8%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | (245,004.00)        | (245,059.00)                        | (74,888.15)         | (248,905.00)              | 3,846.00                   | -1.6%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 1,174,263.00        | 1,287,322.00                        | 523,283.21          | 1,300,897.00              | (13,575.00)                | -1.1%                   |
| Communications  |                | 5900         | 194,421.00          | 199,016.00                          | 35,581.93           | 201,566.00                | (2,550.00)                 | -1.3%                   |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>391,226.00</b>   | <b>964,230.00</b>                   | <b>704,476.69</b>   | <b>1,091,570.00</b>       | <b>(127,340.00)</b>        | <b>-13.2%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 295,000.00          | 295,000.00                          | 0.00                | 295,000.00                | 0.00                       | 0.0%                    |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 3,387,138.00        | 3,387,138.00                        | 1,325,232.35        | 3,392,138.00              | (5,000.00)                 | -0.1%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 210,098.00          | 280,098.00                          | 56,753.55           | 275,098.00                | 5,000.00                   | 1.8%                    |
| Equipment Replacement   |                | 6500         | 154,250.00          | 148,350.00                          | 0.00                | 148,350.00                | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Subscription Assets  |                | 6700         | 0.00                | 0.00                                | 0.00                | 323,385.00                | (323,385.00)               | New                     |
| TOTAL, CAPITAL OUTLAY                                      |                |              | 4,046,486.00        | 4,110,586.00                        | 1,381,985.90        | 4,433,971.00              | (323,385.00)               | -7.9%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition  |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition for Instruction Under Interdistrict                |                |              |                     |                                     |                     |                           |                            |                         |
| Attendance Agreements                                      |                | 7110         | 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                       | 0.0%                    |
| Tuition, Excess Costs, and/or Deficit Payments             |                |              |                     |                                     |                     |                           |                            |                         |
| Payments to Districts or Charter Schools                   |                | 7141         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to County Offices                                 |                | 7142         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs   |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Pass-Through Revenues                         |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                            |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 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         |                     |                                     |                     |                           |                            |                         |
| To County Offices  | 6500           | 7222         |                     |                                     |                     |                           |                            |                         |
| To JPAs  | 6500           | 7223         |                     |                                     |                     |                           |                            |                         |
| ROC/P Transfers of Apportionments                          |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                            | 6360           | 7221         |                     |                                     |                     |                           |                            |                         |
| To County Offices  | 6360           | 7222         |                     |                                     |                     |                           |                            |                         |
| To JPAs  | 6360           | 7223         |                     |                                     |                     |                           |                            |                         |
| Other Transfers of Apportionments                          | All Other      | 7221-7223    | 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                       | 0.0%                    |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service   |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                    |                | 7438         | 592,843.00          | 592,843.00                          | 303,753.26          | 592,843.00                | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                             |                | 7439         | 1,501,444.00        | 1,501,444.00                        | 1,482,616.80        | 1,824,829.00              | (323,385.00)               | -21.5%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 2,094,287.00        | 2,094,287.00                        | 1,786,370.06        | 2,417,672.00              | (323,385.00)               | -15.4%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                |                | 7310         | (4,318,058.00)      | (4,285,660.00)                      | (323,735.15)        | (4,233,726.00)            | (51,934.00)                | 1.2%                    |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (533,715.00)        | (556,286.00)                        | (211,626.39)        | (559,639.00)              | 3,353.00                   | -0.6%                   |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (4,851,773.00)      | (4,841,946.00)                      | (535,361.54)        | (4,793,365.00)            | (48,581.00)                | 1.0%                    |
| TOTAL, EXPENDITURES  |                |              | 14,236,996.00       | 14,398,147.00                       | 9,967,348.16        | 14,982,477.00             | (584,330.00)               | -4.1%                   |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                 |                | 8912         | 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                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| To: Child Development Fund                                 |                | 7611         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: Special Reserve Fund                                   |                | 7612         | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | (300,000.00)               | -25.0%                  |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To: State School Building Fund/ County School Facilities Fund  |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: Cafeteria Fund   |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                      |                |              | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | (300,000.00)               | -25.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments   |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                       |                | 8931         | 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                       | 0.0%                    |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                         |
| County School Bldg Aid   |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers from Funds of Lapsed/Reorganized LEAs                |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Certificates of Participation                    |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                              |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 0.00                | 0.00                                | 0.00                | 323,385.00                | 323,385.00                 | New                     |
| All Other Financing Sources                                    |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | 0.00                | 0.00                                | 0.00                | 323,385.00                | 323,385.00                 | New                     |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs                |                | 7651         | 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                       | 0.0%                    |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                       |                | 8980         | (1,855,251.00)      | (1,761,068.00)                      | 0.00                | (1,761,068.00)            | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                         |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | (1,855,251.00)      | (1,761,068.00)                      | 0.00                | (1,761,068.00)            | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | (3,055,251.00)      | (2,961,068.00)                      | 0.00                | (2,937,683.00)            | 23,385.00                  | -0.8%                   |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 8,145,633.00        | 8,663,172.00                        | 4,896,663.65        | 8,663,172.00              | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 7,282,216.00        | 7,359,521.00                        | 672,752.44          | 7,619,666.00              | 260,145.00                 | 3.5%                    |
| 3) Other State Revenue  |                | 8300-8599              | 18,660,506.00       | 14,857,134.00                       | 7,634,441.56        | 14,799,102.00             | (58,032.00)                | -0.4%                   |
| 4) Other Local Revenue  |                | 8600-8799              | 20,085,403.00       | 16,537,937.00                       | 7,322,595.23        | 16,454,047.00             | (83,890.00)                | -0.5%                   |
| 5) TOTAL, REVENUES  |                |                        | 54,173,758.00       | 47,417,764.00                       | 20,526,452.88       | 47,535,987.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 11,124,832.00       | 10,450,344.00                       | 5,347,792.83        | 10,243,493.00             | 206,851.00                 | 2.0%                    |
| 2) Classified Salaries  |                | 2000-2999              | 11,051,238.00       | 10,923,739.00                       | 5,148,390.48        | 10,643,324.00             | 280,415.00                 | 2.6%                    |
| 3) Employee Benefits  |                | 3000-3999              | 10,627,055.00       | 10,196,616.00                       | 5,100,092.98        | 9,864,044.00              | 332,572.00                 | 3.3%                    |
| 4) Books and Supplies   |                | 4000-4999              | 1,671,068.00        | 2,068,221.00                        | 419,403.12          | 2,188,895.00              | (120,674.00)               | -5.8%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 16,004,738.00       | 17,053,740.00                       | 3,573,248.99        | 16,901,724.00             | 152,016.00                 | 0.9%                    |
| 6) Capital Outlay   |                | 6000-6999              | 5,886,386.00        | 6,045,601.00                        | 1,567,895.53        | 6,598,695.00              | (553,094.00)               | -9.1%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 0.00                | 627,669.00                          | 626,086.21          | 627,198.00                | 471.00                     | 0.1%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 4,318,058.00        | 4,285,660.00                        | 323,735.15          | 4,233,726.00              | 51,934.00                  | 1.2%                    |
| 9) TOTAL, EXPENDITURES  |                |                        | 60,683,375.00       | 61,651,590.00                       | 22,106,645.29       | 61,301,099.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (6,509,617.00)      | (14,233,826.00)                     | (1,580,192.41)      | (13,765,112.00)           |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979              | 0.00                | 143,793.00                          | 0.00                | 143,793.00                | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999              | 1,855,251.00        | 1,761,068.00                        | 0.00                | 1,761,068.00              | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 1,855,251.00        | 1,904,861.00                        | 0.00                | 1,904,861.00              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (4,654,366.00)      | (12,328,965.00)                     | (1,580,192.41)      | (11,860,251.00)           |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 24,103,383.00       | 42,802,489.00                       |                     | 42,802,489.00             | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 24,103,383.00       | 42,802,489.00                       |                     | 42,802,489.00             |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 24,103,383.00       | 42,802,489.00                       |                     | 42,802,489.00             |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 19,449,017.00       | 30,473,524.00                       |                     | 30,942,238.00             |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 19,449,017.00       | 30,473,524.00                       |                     | 30,942,238.00             |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                             |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments                                      |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments                                      |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                           |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                     |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                       |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |                | 8011         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Education Protection Account State Aid - Current Year  |                | 8012         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| State Aid - Prior Years                                |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Tax Relief Subventions                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                 |                | 8021         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Timber Yield Tax                                       |                | 8022         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                     |                | 8041         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Unsecured Roll Taxes                                   |                | 8042         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Prior Years' Taxes                                     |                | 8043         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Supplemental Taxes                                     |                | 8044         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Receipt from Co. Board of Sups.                        |                | 8070         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Miscellaneous Funds (EC 41604)                         |                |              |                     |                                     |                     |                           |                            |                         |
| Royalties and Bonuses                                  |                | 8081         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Subtotal, LCFF Sources                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| LCFF Transfers   |                |              |                     |                                     |                     |                           |                            |                         |
| Unrestricted LCFF                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers - Current Year                               | 0000           | 8091         |                     |                                     |                     |                           |                            |                         |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Property Taxes Transfers                               |                | 8097         | 8,145,633.00        | 8,663,172.00                        | 4,896,663.65        | 8,663,172.00              | 0.00                       | 0.0%                    |
| LCFF Transfers - Prior Years                           |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, LCFF SOURCES                                    |                |              | 8,145,633.00        | 8,663,172.00                        | 4,896,663.65        | 8,663,172.00              | 0.00                       | 0.0%                    |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations                         |  | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                      |  | 8181         | 4,579,152.00        | 4,579,152.00                        | 0.00                | 4,579,152.00              | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants             |  | 8182         | 227,305.00          | 225,531.00                          | 157,188.30          | 225,531.00                | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8220         | 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                       | 0.0%                    |
| Flood Control Funds                                |  | 8270         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Wildlife Reserve Funds                             |  | 8280         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| FEMA   |  | 8281         | 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                       | 0.0%                    |
| Pass-Through Revenues from Federal Sources         |  | 8287         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part A, Basic                             | 3010   | 8290         | 327,168.00          | 346,138.00                          | 141,402.00          | 346,135.00                | (3.00)                     | 0.0%                    |
| Title I, Part D, Local Delinquent Programs         | 3025   | 8290         | 175,193.00          | 175,193.00                          | 91,859.00           | 201,858.00                | 26,665.00                  | 15.2%                   |
| Title II, Part A, Supporting Effective Instruction | 4035   | 8290         | 26,493.00           | 26,493.00                           | 23,632.00           | 23,787.00                 | (2,706.00)                 | -10.2%                  |
| Title III, Immigrant Student Program               | 4201   | 8290         | 0.00                | 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                      | 0.00                       | 0.0%                    |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Every Student Succeeds Act                   | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         | 1,946,905.00        | 2,007,014.00                        | 258,671.14          | 1,993,203.00              | (13,811.00)                | -0.7%                   |
| Career and Technical Education                     | 3500-3599  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                | 0.00                                | 0.00                | 250,000.00                | 250,000.00                 | New                     |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>7,282,216.00</b> | <b>7,359,521.00</b>                 | <b>672,752.44</b>   | <b>7,619,666.00</b>       | <b>260,145.00</b>          | <b>3.5%</b>             |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                         |  |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                      |  |              |                     |                                     |                     |                           |                            |                         |
| Current Year                                       | 6500   | 8311         | 10,896,798.00       | 10,394,118.00                       | 6,218,465.00        | 10,394,118.00             | 0.00                       | 0.0%                    |
| Prior Years  | 6500   | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 1,309,966.00        | 1,354,282.00                        | 744,853.00          | 1,354,282.00              | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Child Nutrition Programs                           |  | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                      |  | 8550         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 27,145.00           | 29,684.00                           | (2,575.59)          | 29,684.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                             |  |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                          |  |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                             |  | 8575         | 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                       | 0.0%                    |
| Pass-Through Revenues from State Sources           |  | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Expanded Learning Opportunities Program (ELO-P)    | 2600   | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description   | Resource Codes               | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| After School Education and Safety (ASES)                    | 6010                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Charter School Facility Grant                               | 6030                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Career Technical Education Incentive Grant Program          | 6387                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6680, 6685, 6690, 6695 | 8590         | 75,000.00            | 75,000.00                           | 60,000.00           | 75,000.00                 | 0.00                       | 0.0%                    |
| California Clean Energy Jobs Act                            | 6230                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Arts and Music in Schools (Prop 28)                         | 6770                         | 8590         | 193,822.00           | 193,822.00                          | 67,002.00           | 121,822.00                | (72,000.00)                | -37.1%                  |
| Specialized Secondary                                       | 7370                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| American Indian Early Childhood Education                   | 7210                         | 8590         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                     | All Other                    | 8590         | 6,157,775.00         | 2,810,228.00                        | 546,697.15          | 2,824,196.00              | 13,968.00                  | 0.5%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                           |                              |              | <b>18,660,506.00</b> | <b>14,857,134.00</b>                | <b>7,634,441.56</b> | <b>14,799,102.00</b>      | <b>(58,032.00)</b>         | <b>-0.4%</b>            |
| <b>OTHER LOCAL REVENUE</b>                                  |                              |              |                      |                                     |                     |                           |                            |                         |
| Other Local Revenue   |                              |              |                      |                                     |                     |                           |                            |                         |
| County and District Taxes                                   |                              |              |                      |                                     |                     |                           |                            |                         |
| Other Restricted Levies                                     |                              |              |                      |                                     |                     |                           |                            |                         |
| Secured Roll  |                              | 8615         | 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                       | 0.0%                    |
| Prior Years' Taxes  |                              | 8617         | 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                       | 0.0%                    |
| Non-Ad Valorem Taxes  |                              |              |                      |                                     |                     |                           |                            |                         |
| Parcel Taxes  |                              | 8621         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other   |                              | 8622         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                              | 8625         | 264,148.00           | 264,148.00                          | 177,507.07          | 264,148.00                | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                              | 8629         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Sales   |                              |              |                      |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                                  |                              | 8631         | 624.00               | 624.00                              | 0.00                | 624.00                    | 0.00                       | 0.0%                    |
| Sale of Publications  |                              | 8632         | 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                       | 0.0%                    |
| All Other Sales   |                              | 8639         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals  |                              | 8650         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest  |                              | 8660         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                              | 8662         | 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                      |                            |                         |
| Non-Resident Students                                       |                              | 8672         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Transportation Fees From Individuals                        |                              | 8675         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services  |                              | 8677         | 2,001,837.00         | 2,518,034.00                        | 234,025.80          | 2,320,798.00              | (197,236.00)               | -7.8%                   |
| Mitigation/Developer Fees                                   |                              | 8681         | 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                       | 0.0%                    |
| Other Local Revenue   |                              |              |                      |                                     |                     |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                              | 8691         | 0.00                 | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Pass-Through Revenues From Local Sources                    |                              | 8697         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue                                |                | 8699         | 9,477,256.00         | 5,320,770.00                        | 2,503,614.25         | 5,434,116.00              | 113,346.00                 | 2.1%                    |
| Tuition  |                | 8710         | 8,341,538.00         | 8,434,361.00                        | 4,407,448.11         | 8,434,361.00              | 0.00                       | 0.0%                    |
| All Other Transfers In                                 |                | 8781-8783    | 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                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6500           | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6500           | 8793         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers  |                |              |                      |                                     |                      |                           |                            |                         |
| From Districts or Charter Schools                      | 6360           | 8791         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                    | 6360           | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6360           | 8793         | 0.00                 | 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                       | 0.0%                    |
| From County Offices                                    | All Other      | 8792         | 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                       | 0.0%                    |
| All Other Transfers In from All Others                 |                | 8799         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                      |                |              | <b>20,085,403.00</b> | <b>16,537,937.00</b>                | <b>7,322,595.23</b>  | <b>16,454,047.00</b>      | <b>(83,890.00)</b>         | <b>-0.5%</b>            |
| <b>TOTAL, REVENUES</b>                                 |                |              | <b>54,173,758.00</b> | <b>47,417,764.00</b>                | <b>20,526,452.88</b> | <b>47,535,987.00</b>      | <b>118,223.00</b>          | <b>0.2%</b>             |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                      |                                     |                      |                           |                            |                         |
| Certificated Teachers' Salaries                        |                | 1100         | 7,679,582.00         | 7,282,202.00                        | 3,611,124.82         | 7,161,014.00              | 121,188.00                 | 1.7%                    |
| Certificated Pupil Support Salaries                    |                | 1200         | 215,314.00           | 175,277.00                          | 108,738.93           | 175,277.00                | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 3,096,428.00         | 2,793,767.00                        | 1,519,187.27         | 2,713,729.00              | 80,038.00                  | 2.9%                    |
| Other Certificated Salaries                            |                | 1900         | 133,508.00           | 199,098.00                          | 108,741.81           | 193,473.00                | 5,625.00                   | 2.8%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>11,124,832.00</b> | <b>10,450,344.00</b>                | <b>5,347,792.83</b>  | <b>10,243,493.00</b>      | <b>206,851.00</b>          | <b>2.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                      |                                     |                      |                           |                            |                         |
| Classified Instructional Salaries                      |                | 2100         | 6,552,203.00         | 6,509,140.00                        | 2,720,298.29         | 6,219,089.00              | 290,051.00                 | 4.5%                    |
| Classified Support Salaries                            |                | 2200         | 2,458,416.00         | 2,279,372.00                        | 1,200,357.23         | 2,242,691.00              | 36,681.00                  | 1.6%                    |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 269,281.00           | 254,865.00                          | 142,115.56           | 254,865.00                | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                |                | 2400         | 1,515,416.00         | 1,526,152.00                        | 897,452.42           | 1,548,188.00              | (22,036.00)                | -1.4%                   |
| Other Classified Salaries                              |                | 2900         | 255,922.00           | 354,210.00                          | 188,166.98           | 378,491.00                | (24,281.00)                | -6.9%                   |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>11,051,238.00</b> | <b>10,923,739.00</b>                | <b>5,148,390.48</b>  | <b>10,643,324.00</b>      | <b>280,415.00</b>          | <b>2.6%</b>             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                      |                                     |                      |                           |                            |                         |
| STRS   |                | 3101-3102    | 3,006,934.00         | 2,865,579.00                        | 891,174.67           | 2,826,903.00              | 38,676.00                  | 1.3%                    |
| PERS   |                | 3201-3202    | 2,929,685.00         | 2,845,710.00                        | 1,423,635.36         | 2,765,317.00              | 80,393.00                  | 2.8%                    |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 292,050.00           | 277,523.00                          | 160,063.49           | 270,127.00                | 7,396.00                   | 2.7%                    |
| Health and Welfare Benefits                            |                | 3401-3402    | 3,223,701.00         | 3,080,348.00                        | 1,434,517.07         | 2,900,453.00              | 179,895.00                 | 5.8%                    |
| Unemployment Insurance                                 |                | 3501-3502    | 10,078.00            | 9,511.00                            | 5,014.31             | 9,264.00                  | 247.00                     | 2.6%                    |
| Workers' Compensation                                  |                | 3601-3602    | 341,116.00           | 322,391.00                          | 169,518.19           | 314,082.00                | 8,309.00                   | 2.6%                    |
| OPEB, Allocated  |                | 3701-3702    | 822,037.00           | 794,436.00                          | 1,015,610.72         | 776,598.00                | 17,838.00                  | 2.2%                    |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits                                |                | 3901-3902    | 1,454.00             | 1,118.00                            | 559.17               | 1,300.00                  | (182.00)                   | -16.3%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>10,627,055.00</b> | <b>10,196,616.00</b>                | <b>5,100,092.98</b>  | <b>9,864,044.00</b>       | <b>332,572.00</b>          | <b>3.3%</b>             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                      |                                     |                      |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 1,370.00             | 1,370.00                            | 0.00                | 1,370.00                  | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 233.00               | 197.00                              | 0.00                | 197.00                    | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 1,432,860.00         | 1,761,542.00                        | 286,983.69          | 1,885,611.00              | (124,069.00)               | -7.0%                   |
| Noncapitalized Equipment  |                | 4400         | 236,605.00           | 305,112.00                          | 132,419.43          | 301,717.00                | 3,395.00                   | 1.1%                    |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>1,671,068.00</b>  | <b>2,068,221.00</b>                 | <b>419,403.12</b>   | <b>2,188,895.00</b>       | <b>(120,674.00)</b>        | <b>-5.8%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                      |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 3,598,791.00         | 4,451,203.00                        | 574,857.56          | 3,958,904.00              | 492,299.00                 | 11.1%                   |
| Travel and Conferences  |                | 5200         | 1,603,187.00         | 371,305.00                          | 135,809.79          | 413,927.00                | (42,622.00)                | -11.5%                  |
| Dues and Memberships  |                | 5300         | 6,809.00             | 7,469.00                            | 4,435.00            | 9,774.00                  | (2,305.00)                 | -30.9%                  |
| Insurance   |                | 5400-5450    | 40,387.00            | 41,440.00                           | 41,079.65           | 41,080.00                 | 360.00                     | 0.9%                    |
| Operations and Housekeeping Services  |                | 5500         | 344,405.00           | 470,012.00                          | 185,974.52          | 470,012.00                | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 790,392.00           | 892,660.00                          | 427,993.88          | 927,230.00                | (34,570.00)                | -3.9%                   |
| Transfers of Direct Costs   |                | 5710         | 1,878,605.00         | 1,764,711.00                        | 584,991.24          | 1,661,630.00              | 103,081.00                 | 5.8%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 44,000.00            | 44,000.00                           | 0.00                | 44,000.00                 | 0.00                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 7,601,724.00         | 8,905,271.00                        | 1,584,007.71        | 9,272,783.00              | (367,512.00)               | -4.1%                   |
| Communications  |                | 5900         | 96,438.00            | 105,669.00                          | 34,099.64           | 102,384.00                | 3,285.00                   | 3.1%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>16,004,738.00</b> | <b>17,053,740.00</b>                | <b>3,573,248.99</b> | <b>16,901,724.00</b>      | <b>152,016.00</b>          | <b>0.9%</b>             |
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 0.00                 | 30,000.00                           | 25,719.00           | 66,500.00                 | (36,500.00)                | -121.7%                 |
| Land Improvements   |                | 6170         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 5,615,716.00         | 5,555,386.00                        | 1,506,728.18        | 6,071,980.00              | (516,594.00)               | -9.3%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 270,670.00           | 316,422.00                          | 35,448.35           | 316,422.00                | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 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                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                 | 143,793.00                          | 0.00                | 143,793.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>5,886,386.00</b>  | <b>6,045,601.00</b>                 | <b>1,567,895.53</b> | <b>6,598,695.00</b>       | <b>(553,094.00)</b>        | <b>-9.1%</b>            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                      |                                     |                     |                           |                            |                         |
| Tuition   |                |              |                      |                                     |                     |                           |                            |                         |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 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                       | 0.0%                    |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                      |                                     |                     |                           |                            |                         |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to County Offices  |                | 7142         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Pass-Through Revenues  |                |              |                      |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools   |                | 7211         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   |                | 7213         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education SELPA Transfers of Apportionments           |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                               | 6500           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   | 6500           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   | 6500           | 7223         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers of Apportionments                             |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                               | 6360           | 7221         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   | 6360           | 7222         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   | 6360           | 7223         | 0.00                | 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                       | 0.0%                    |
| All Other Transfers   |                | 7281-7283    | 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                       | 0.0%                    |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                       |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                |                | 7439         | 0.00                | 627,669.00                          | 626,086.21          | 627,198.00                | 471.00                     | 0.1%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)    |                |              | 0.00                | 627,669.00                          | 626,086.21          | 627,198.00                | 471.00                     | 0.1%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>              |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                   |                | 7310         | 4,318,058.00        | 4,285,660.00                        | 323,735.15          | 4,233,726.00              | 51,934.00                  | 1.2%                    |
| Transfers of Indirect Costs - Interfund                       |                | 7350         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS              |                |              | 4,318,058.00        | 4,285,660.00                        | 323,735.15          | 4,233,726.00              | 51,934.00                  | 1.2%                    |
| TOTAL, EXPENDITURES   |                |              | 60,683,375.00       | 61,651,590.00                       | 22,106,645.29       | 61,301,099.00             | 350,491.00                 | 0.6%                    |
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| From: Special Reserve Fund                                    |                | 8912         | 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                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                             |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| To: Child Development Fund                                    |                | 7611         | 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                       | 0.0%                    |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: Cafeteria Fund  |                | 7616         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| State Apportionments  |                |              |                     |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                      |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |
| County School Bldg Aid  |                | 8961         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds                                       |                |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases                                    |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                | 143,793.00                          | 0.00                | 143,793.00                | 0.00                       | 0.0%                    |
| All Other Financing Sources                             |                | 8979         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                | 143,793.00                          | 0.00                | 143,793.00                | 0.00                       | 0.0%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 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                       | 0.0%                    |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                |                | 8980         | 1,855,251.00        | 1,761,068.00                        | 0.00                | 1,761,068.00              | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 1,855,251.00        | 1,761,068.00                        | 0.00                | 1,761,068.00              | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 1,855,251.00        | 1,904,861.00                        | 0.00                | 1,904,861.00              | 0.00                       | 0.0%                    |

| Description   | Resource Codes | Object Codes           | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099              | 18,475,508.00       | 19,493,899.00                       | 11,092,003.79       | 19,493,899.00             | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299              | 7,282,216.00        | 7,359,521.00                        | 672,752.44          | 7,619,666.00              | 260,145.00                 | 3.5%                    |
| 3) Other State Revenue  |                | 8300-8599              | 19,711,395.00       | 15,912,966.00                       | 8,288,391.28        | 15,854,979.00             | (57,987.00)                | -0.4%                   |
| 4) Other Local Revenue  |                | 8600-8799              | 25,389,265.00       | 21,733,361.00                       | 18,468,316.45       | 21,651,020.00             | (82,341.00)                | -0.4%                   |
| 5) TOTAL, REVENUES  |                |                        | 70,858,384.00       | 64,499,747.00                       | 38,521,463.96       | 64,619,564.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999              | 13,883,858.00       | 12,890,183.00                       | 6,774,314.66        | 12,670,777.00             | 219,406.00                 | 1.7%                    |
| 2) Classified Salaries  |                | 2000-2999              | 16,436,617.00       | 16,298,356.00                       | 8,062,008.66        | 15,841,922.00             | 456,434.00                 | 2.8%                    |
| 3) Employee Benefits  |                | 3000-3999              | 14,248,111.00       | 13,713,340.00                       | 7,079,869.12        | 13,300,099.00             | 413,241.00                 | 3.0%                    |
| 4) Books and Supplies   |                | 4000-4999              | 2,462,377.00        | 2,808,031.00                        | 729,364.02          | 2,959,587.00              | (151,556.00)               | -5.4%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 16,395,964.00       | 18,017,970.00                       | 4,277,725.68        | 17,993,294.00             | 24,676.00                  | 0.1%                    |
| 6) Capital Outlay   |                | 6000-6999              | 9,932,872.00        | 10,156,187.00                       | 2,949,881.43        | 11,032,666.00             | (876,479.00)               | -8.6%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 2,094,287.00        | 2,721,956.00                        | 2,412,456.27        | 3,044,870.00              | (322,914.00)               | -11.9%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (533,715.00)        | (556,286.00)                        | (211,626.39)        | (559,639.00)              | 3,353.00                   | -0.6%                   |
| 9) TOTAL, EXPENDITURES  |                |                        | 74,920,371.00       | 76,049,737.00                       | 32,073,993.45       | 76,283,576.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (4,061,987.00)      | (11,549,990.00)                     | 6,447,470.51        | (11,664,012.00)           |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629              | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | (300,000.00)               | -25.0%                  |
| 2) Other Sources/Uses   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979              | 0.00                | 143,793.00                          | 0.00                | 467,178.00                | 323,385.00                 | 224.9%                  |
| b) Uses   |                | 7630-7699              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (1,200,000.00)      | (1,056,207.00)                      | 0.00                | (1,032,822.00)            |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        | (5,261,987.00)      | (12,606,197.00)                     | 6,447,470.51        | (12,696,834.00)           |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                   | 46,190,577.00       | 67,070,746.00                       |                     | 67,070,746.00             | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                        | 46,190,577.00       | 67,070,746.00                       |                     | 67,070,746.00             |                            |                         |
| d) Other Restatements   |                | 9795                   | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                        | 46,190,577.00       | 67,070,746.00                       |                     | 67,070,746.00             |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                        | 40,928,590.00       | 54,464,549.00                       |                     | 54,373,912.00             |                            |                         |
| Components of Ending Fund Balance   |                |                        |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                        |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                   | 2,130.00            | 2,130.00                            |                     | 2,130.00                  |                            |                         |
| Stores  |                | 9712                   | 1,752.50            | 3,442.03                            |                     | 3,442.03                  |                            |                         |
| Prepaid Items   |                | 9713                   | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted  |                | 9740         | 19,449,017.00       | 30,473,524.00                       |                     | 30,942,238.00             |                            |                         |
| c) Committed   |                |              |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements                               |                | 9750         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments  |                | 9760         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Assignments  |                | 9780         | 5,088,216.00        | 6,595,668.00                        |                     | 6,597,817.00              |                            |                         |
| LCAP Oversight   | 0000           | 9780         | 3,855.00            |                                     |                     |                           |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         | 1,582,861.00        |                                     |                     |                           |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         | 1,500.00            |                                     |                     |                           |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         | 1,000,000.00        |                                     |                     |                           |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         | 2,500,000.00        |                                     |                     |                           |                            |                         |
| LCAP Oversight   | 0000           | 9780         |                     | 57,008.00                           |                     |                           |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         |                     | 2,819,734.00                        |                     |                           |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         |                     | 218,926.00                          |                     |                           |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         |                     | 1,000,000.00                        |                     |                           |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         |                     | 2,500,000.00                        |                     |                           |                            |                         |
| LCAP Oversight   | 0000           | 9780         |                     |                                     |                     | 69,856.00                 |                            |                         |
| Differentiated Assistance                                | 0000           | 9780         |                     |                                     |                     | 2,820,562.00              |                            |                         |
| Alternative Education Supplemental & Concentration Funds | 0000           | 9780         |                     |                                     |                     | 207,399.00                |                            |                         |
| Deferred Maintenance                                     | 0000           | 9780         |                     |                                     |                     | 1,000,000.00              |                            |                         |
| Community Resource Center Project                        | 0000           | 9780         |                     |                                     |                     | 2,500,000.00              |                            |                         |
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 14,462,870.49       | 14,677,450.03                       |                     | 14,778,879.44             |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 1,924,604.01        | 2,712,334.94                        |                     | 2,049,405.53              |                            |                         |
| <b>LCFF SOURCES</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                  |                |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                                 |                | 8011         | 5,717,358.00        | 5,922,289.00                        | 3,572,494.00        | 5,922,289.00              | 0.00                       | 0.0%                    |
| Education Protection Account State Aid - Current Year    |                | 8012         | 7,448.00            | 10,782.00                           | 5,055.00            | 10,782.00                 | 0.00                       | 0.0%                    |
| State Aid - Prior Years                                  |                | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                   |                | 8021         | 73,114.00           | 73,025.00                           | 35,843.14           | 73,025.00                 | 0.00                       | 0.0%                    |
| Timber Yield Tax   |                | 8022         | 23.00               | 65.00                               | 5.49                | 65.00                     | 0.00                       | 0.0%                    |
| Other Subventions/In-Lieu Taxes                          |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| County & District Taxes                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll Taxes                                       |                | 8041         | 11,667,301.00       | 12,366,710.00                       | 6,367,137.90        | 12,366,710.00             | 0.00                       | 0.0%                    |
| Unsecured Roll Taxes                                     |                | 8042         | 636,438.00          | 674,182.00                          | 561,242.68          | 674,182.00                | 0.00                       | 0.0%                    |
| Prior Years' Taxes                                       |                | 8043         | 18,113.00           | 26,248.00                           | 0.00                | 26,248.00                 | 0.00                       | 0.0%                    |
| Supplemental Taxes                                       |                | 8044         | 100,000.00          | 365,365.00                          | 105,763.21          | 365,365.00                | 0.00                       | 0.0%                    |
| Education Revenue Augmentation Fund (ERAF)               |                | 8045         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes   | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Community Redevelopment Funds (SB 617/699/1992)        |  | 8047         | 255,713.00           | 55,233.00                           | 444,462.37           | 55,233.00                 | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Taxes           |  | 8048         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Receipt from Co. Board of Sups.                        |  | 8070         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Miscellaneous Funds (EC 41604)                         |  |              |                      |                                     |                      |                           |                            |                         |
| Royalties and Bonuses                                  |  | 8081         | 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                       | 0.0%                    |
| Less: Non-LCFF (50%) Adjustment                        |  | 8089         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>Subtotal, LCFF Sources</b>                          |  |              | <b>18,475,508.00</b> | <b>19,493,899.00</b>                | <b>11,092,003.79</b> | <b>19,493,899.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>LCFF Transfers</b>                                  |  |              |                      |                                     |                      |                           |                            |                         |
| Unrestricted LCFF                                      |  |              |                      |                                     |                      |                           |                            |                         |
| Transfers - Current Year                               | 0000   | 8091         | 7,448.00             | 10,782.00                           | 0.00                 | 10,782.00                 | 0.00                       | 0.0%                    |
| All Other LCFF Transfers - Current Year                | All Other  | 8091         | (7,448.00)           | (10,782.00)                         | 0.00                 | (10,782.00)               | 0.00                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Property Taxes Transfers                               |  | 8097         | 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                       | 0.0%                    |
| <b>TOTAL, LCFF SOURCES</b>                             |  |              | <b>18,475,508.00</b> | <b>19,493,899.00</b>                | <b>11,092,003.79</b> | <b>19,493,899.00</b>      | <b>0.00</b>                | <b>0.0%</b>             |
| <b>FEDERAL REVENUE</b>                                 |  |              |                      |                                     |                      |                           |                            |                         |
| Maintenance and Operations                             |  | 8110         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Special Education Entitlement                          |  | 8181         | 4,579,152.00         | 4,579,152.00                        | 0.00                 | 4,579,152.00              | 0.00                       | 0.0%                    |
| Special Education Discretionary Grants                 |  | 8182         | 227,305.00           | 225,531.00                          | 157,188.30           | 225,531.00                | 0.00                       | 0.0%                    |
| Child Nutrition Programs                               |  | 8220         | 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                       | 0.0%                    |
| Flood Control Funds                                    |  | 8270         | 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                       | 0.0%                    |
| FEMA   |  | 8281         | 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                       | 0.0%                    |
| Pass-Through Revenues from Federal Sources             |  | 8287         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part A, Basic                                 | 3010   | 8290         | 327,168.00           | 346,138.00                          | 141,402.00           | 346,135.00                | (3.00)                     | 0.0%                    |
| Title I, Part D, Local Delinquent Programs             | 3025   | 8290         | 175,193.00           | 175,193.00                          | 91,859.00            | 201,858.00                | 26,665.00                  | 15.2%                   |
| Title II, Part A, Supporting Effective Instruction     | 4035   | 8290         | 26,493.00            | 26,493.00                           | 23,632.00            | 23,787.00                 | (2,706.00)                 | -10.2%                  |
| Title III, Immigrant Student Program                   | 4201   | 8290         | 0.00                 | 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                      | 0.00                       | 0.0%                    |
| Public Charter Schools Grant Program (PCSGP)           | 4610   | 8290         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Other Every Student Succeeds Act                       | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         | 1,946,905.00         | 2,007,014.00                        | 258,671.14           | 1,993,203.00              | (13,811.00)                | -0.7%                   |
| Career and Technical Education                         | 3500-3599  | 8290         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                              | All Other  | 8290         | 0.00                 | 0.00                                | 0.00                 | 250,000.00                | 250,000.00                 | New                     |

| Description   | Resource Codes               | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, FEDERAL REVENUE                                      |                              |              | 7,282,216.00        | 7,359,521.00                        | 672,752.44          | 7,619,666.00              | 260,145.00                 | 3.5%                    |
| <b>OTHER STATE REVENUE</b>                                  |                              |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                                  |                              |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                               |                              |              |                     |                                     |                     |                           |                            |                         |
| Current Year  | 6500                         | 8311         | 10,896,798.00       | 10,394,118.00                       | 6,218,465.00        | 10,394,118.00             | 0.00                       | 0.0%                    |
| Prior Years   | 6500                         | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Apportionments - Current Year               | All Other                    | 8311         | 1,309,966.00        | 1,354,282.00                        | 744,853.00          | 1,354,282.00              | 0.00                       | 0.0%                    |
| All Other State Apportionments - Prior Years                | All Other                    | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Child Nutrition Programs                                    |                              | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Mandated Costs Reimbursements                               |                              | 8550         | 59,610.00           | 59,002.00                           | 59,047.00           | 59,047.00                 | 45.00                      | 0.1%                    |
| Lottery - Unrestricted and Instructional Materials          |                              | 8560         | 90,372.00           | 98,462.00                           | 26,528.05           | 98,462.00                 | 0.00                       | 0.0%                    |
| Tax Relief Subventions                                      |                              |              |                     |                                     |                     |                           |                            |                         |
| Restricted Levies - Other                                   |                              |              |                     |                                     |                     |                           |                            |                         |
| Homeowners' Exemptions                                      |                              | 8575         | 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                       | 0.0%                    |
| Pass-Through Revenues from State Sources                    |                              | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Expanded Learning Opportunities Program (ELO-P)             | 2600                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| After School Education and Safety (ASES)                    | 6010                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Charter School Facility Grant                               | 6030                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Career Technical Education Incentive Grant Program          | 6387                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6680, 6685, 6690, 6695 | 8590         | 75,000.00           | 75,000.00                           | 60,000.00           | 75,000.00                 | 0.00                       | 0.0%                    |
| California Clean Energy Jobs Act                            | 6230                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Arts and Music in Schools (Prop 28)                         | 6770                         | 8590         | 193,822.00          | 193,822.00                          | 67,002.00           | 121,822.00                | (72,000.00)                | -37.1%                  |
| Specialized Secondary                                       | 7370                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| American Indian Early Childhood Education                   | 7210                         | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                     | All Other                    | 8590         | 7,085,827.00        | 3,738,280.00                        | 1,112,496.23        | 3,752,248.00              | 13,968.00                  | 0.4%                    |
| TOTAL, OTHER STATE REVENUE                                  |                              |              | 19,711,395.00       | 15,912,966.00                       | 8,288,391.28        | 15,854,979.00             | (57,987.00)                | -0.4%                   |
| <b>OTHER LOCAL REVENUE</b>                                  |                              |              |                     |                                     |                     |                           |                            |                         |
| Other Local Revenue   |                              |              |                     |                                     |                     |                           |                            |                         |
| County and District Taxes                                   |                              |              |                     |                                     |                     |                           |                            |                         |
| Other Restricted Levies                                     |                              |              |                     |                                     |                     |                           |                            |                         |
| Secured Roll  |                              | 8615         | 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                       | 0.0%                    |
| Prior Years' Taxes  |                              | 8617         | 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                       | 0.0%                    |
| Non-Ad Valorem Taxes  |                              |              |                     |                                     |                     |                           |                            |                         |
| Parcel Taxes  |                              | 8621         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other   |                              | 8622         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                              | 8625         | 264,148.00          | 264,148.00                          | 177,507.07          | 264,148.00                | 0.00                       | 0.0%                    |
| Penalties and Interest from Delinquent Non-LCFF Taxes       |                              | 8629         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Sales  |                |              |                      |                                     |                      |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 624.00               | 624.00                              | 0.00                 | 624.00                    | 0.00                       | 0.0%                    |
| Sale of Publications                                     |                | 8632         | 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                       | 0.0%                    |
| All Other Sales  |                | 8639         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 1,353,009.00         | 1,354,633.00                        | 668,738.29           | 1,356,182.00              | 1,549.00                   | 0.1%                    |
| Interest   |                | 8660         | 983,937.00           | 983,937.00                          | 1,247,382.32         | 983,937.00                | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 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                       | 0.0%                    |
| Non-Resident Students                                    |                | 8672         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services                                     |                | 8677         | 4,337,299.00         | 4,743,434.00                        | 828,793.25           | 4,546,198.00              | (197,236.00)               | -4.2%                   |
| Mitigation/Developer Fees                                |                | 8681         | 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                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                      |                                     |                      |                           |                            |                         |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| All Other Local Revenue                                  |                | 8699         | 10,108,710.00        | 5,952,224.00                        | 11,138,447.41        | 6,065,570.00              | 113,346.00                 | 1.9%                    |
| Tuition  |                | 8710         | 8,341,538.00         | 8,434,361.00                        | 4,407,448.11         | 8,434,361.00              | 0.00                       | 0.0%                    |
| All Other Transfers In                                   |                | 8781-8783    | 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                      | 0.00                       | 0.0%                    |
| From County Offices                                      | 6500           | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6500           | 8793         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers  |                |              |                      |                                     |                      |                           |                            |                         |
| From Districts or Charter Schools                        | 6360           | 8791         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                      | 6360           | 8792         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  | 6360           | 8793         | 0.00                 | 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                       | 0.0%                    |
| From County Offices                                      | All Other      | 8792         | 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                       | 0.0%                    |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>25,389,265.00</b> | <b>21,733,361.00</b>                | <b>18,468,316.45</b> | <b>21,651,020.00</b>      | <b>(82,341.00)</b>         | <b>-0.4%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>70,858,384.00</b> | <b>64,499,747.00</b>                | <b>38,521,463.96</b> | <b>64,619,564.00</b>      | <b>119,817.00</b>          | <b>0.2%</b>             |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                      |                                     |                      |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 8,016,791.00         | 7,707,577.00                        | 3,877,301.03         | 7,579,569.00              | 128,008.00                 | 1.7%                    |
| Certificated Pupil Support Salaries                      |                | 1200         | 1,212,977.00         | 949,199.00                          | 563,180.77           | 951,144.00                | (1,945.00)                 | -0.2%                   |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 4,520,582.00         | 4,019,309.00                        | 2,211,027.69         | 3,946,591.00              | 72,718.00                  | 1.8%                    |
| Other Certificated Salaries                              |                | 1900         | 133,508.00           | 214,098.00                          | 122,805.17           | 193,473.00                | 20,625.00                  | 9.6%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>13,883,858.00</b> | <b>12,890,183.00</b>                | <b>6,774,314.66</b>  | <b>12,670,777.00</b>      | <b>219,406.00</b>          | <b>1.7%</b>             |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                      |                                     |                      |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Instructional Salaries   |                | 2100         | 6,552,203.00         | 6,509,140.00                        | 2,720,298.29        | 6,219,089.00              | 290,051.00                 | 4.5%                    |
| Classified Support Salaries   |                | 2200         | 2,895,944.00         | 2,707,343.00                        | 1,429,460.63        | 2,657,765.00              | 49,578.00                  | 1.8%                    |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 2,351,883.00         | 2,290,789.00                        | 1,229,488.83        | 2,229,019.00              | 61,770.00                  | 2.7%                    |
| Clerical, Technical and Office Salaries   |                | 2400         | 4,380,665.00         | 4,435,954.00                        | 2,467,383.90        | 4,355,678.00              | 80,276.00                  | 1.8%                    |
| Other Classified Salaries   |                | 2900         | 255,922.00           | 355,130.00                          | 215,377.01          | 380,371.00                | (25,241.00)                | -7.1%                   |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | <b>16,436,617.00</b> | <b>16,298,356.00</b>                | <b>8,062,008.66</b> | <b>15,841,922.00</b>      | <b>456,434.00</b>          | <b>2.8%</b>             |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                      |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 3,525,072.00         | 3,319,901.00                        | 1,154,106.43        | 3,281,692.00              | 38,209.00                  | 1.2%                    |
| PERS  |                | 3201-3202    | 4,361,378.00         | 4,273,915.00                        | 2,190,747.19        | 4,145,991.00              | 127,924.00                 | 3.0%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 401,716.00           | 385,627.00                          | 220,636.56          | 375,349.00                | 10,278.00                  | 2.7%                    |
| Health and Welfare Benefits   |                | 3401-3402    | 4,319,891.00         | 4,163,939.00                        | 2,076,609.02        | 3,962,373.00              | 201,566.00                 | 4.8%                    |
| Unemployment Insurance  |                | 3501-3502    | 13,854.00            | 13,236.00                           | 7,082.20            | 12,891.00                 | 345.00                     | 2.6%                    |
| Workers' Compensation   |                | 3601-3602    | 473,128.00           | 448,111.00                          | 239,542.43          | 436,449.00                | 11,662.00                  | 2.6%                    |
| OPEB, Allocated   |                | 3701-3702    | 1,146,865.00         | 1,103,893.00                        | 1,188,791.39        | 1,080,454.00              | 23,439.00                  | 2.1%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 6,207.00             | 4,718.00                            | 2,353.90            | 4,900.00                  | (182.00)                   | -3.9%                   |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | <b>14,248,111.00</b> | <b>13,713,340.00</b>                | <b>7,079,869.12</b> | <b>13,300,099.00</b>      | <b>413,241.00</b>          | <b>3.0%</b>             |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                      |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 1,370.00             | 1,370.00                            | 0.00                | 1,570.00                  | (200.00)                   | -14.6%                  |
| Books and Other Reference Materials   |                | 4200         | 1,355.00             | 919.00                              | 0.00                | 919.00                    | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 2,082,835.00         | 2,325,794.00                        | 461,108.41          | 2,458,867.00              | (133,073.00)               | -5.7%                   |
| Noncapitalized Equipment  |                | 4400         | 376,817.00           | 479,948.00                          | 268,255.61          | 498,231.00                | (18,283.00)                | -3.8%                   |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>2,462,377.00</b>  | <b>2,808,031.00</b>                 | <b>729,364.02</b>   | <b>2,959,587.00</b>       | <b>(151,556.00)</b>        | <b>-5.4%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                      |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 3,612,412.00         | 4,670,824.00                        | 595,351.88          | 4,106,525.00              | 564,299.00                 | 12.1%                   |
| Travel and Conferences  |                | 5200         | 1,706,518.00         | 481,128.00                          | 198,238.71          | 548,750.00                | (67,622.00)                | -14.1%                  |
| Dues and Memberships  |                | 5300         | 96,389.00            | 122,779.00                          | 79,942.25           | 125,084.00                | (2,305.00)                 | -1.9%                   |
| Insurance   |                | 5400-5450    | 183,938.00           | 216,791.00                          | 209,546.16          | 216,431.00                | 360.00                     | 0.2%                    |
| Operations and Housekeeping Services  |                | 5500         | 655,599.00           | 844,706.00                          | 379,301.53          | 849,706.00                | (5,000.00)                 | -0.6%                   |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 1,275,266.00         | 1,385,523.00                        | 713,260.81          | 1,474,073.00              | (88,550.00)                | -6.4%                   |
| Transfers of Direct Costs   |                | 5710         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | (201,004.00)         | (201,059.00)                        | (74,888.15)         | (204,905.00)              | 3,846.00                   | -1.9%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 8,775,987.00         | 10,192,593.00                       | 2,107,290.92        | 10,573,680.00             | (381,087.00)               | -3.7%                   |
| Communications  |                | 5900         | 290,859.00           | 304,685.00                          | 69,681.57           | 303,950.00                | 735.00                     | 0.2%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>16,395,964.00</b> | <b>18,017,970.00</b>                | <b>4,277,725.68</b> | <b>17,993,294.00</b>      | <b>24,676.00</b>           | <b>0.1%</b>             |
| <b>CAPITAL OUTLAY</b>   |                |              |                      |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 295,000.00           | 325,000.00                          | 25,719.00           | 361,500.00                | (36,500.00)                | -11.2%                  |
| Land Improvements   |                | 6170         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 9,002,854.00         | 8,942,524.00                        | 2,831,960.53        | 9,464,118.00              | (521,594.00)               | -5.8%                   |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                 | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 480,768.00           | 596,520.00                          | 92,201.90           | 591,520.00                | 5,000.00                   | 0.8%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)  | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Equipment Replacement   |                | 6500         | 154,250.00           | 148,350.00                          | 0.00                 | 148,350.00                | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Subscription Assets   |                | 6700         | 0.00                 | 143,793.00                          | 0.00                 | 467,178.00                | (323,385.00)               | -224.9%                 |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>9,932,872.00</b>  | <b>10,156,187.00</b>                | <b>2,949,881.43</b>  | <b>11,032,666.00</b>      | <b>(876,479.00)</b>        | <b>-8.6%</b>            |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                      |                                     |                      |                           |                            |                         |
| Tuition   |                |              |                      |                                     |                      |                           |                            |                         |
| Tuition for Instruction Under Interdistrict                       |                |              |                      |                                     |                      |                           |                            |                         |
| Attendance Agreements   |                | 7110         | 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                       | 0.0%                    |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                      |                                     |                      |                           |                            |                         |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Payments to County Offices  |                | 7142         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs  |                | 7143         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Pass-Through Revenues                                |                |              |                      |                                     |                      |                           |                            |                         |
| To Districts or Charter Schools                                   |                | 7211         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   |                | 7212         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   |                | 7213         | 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                      | 0.00                       | 0.0%                    |
| To County Offices   | 6500           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   | 6500           | 7223         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| ROC/P Transfers of Apportionments                                 |                |              |                      |                                     |                      |                           |                            |                         |
| To Districts or Charter Schools                                   | 6360           | 7221         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices   | 6360           | 7222         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs   | 6360           | 7223         | 0.00                 | 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                       | 0.0%                    |
| All Other Transfers   |                | 7281-7283    | 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                       | 0.0%                    |
| Debt Service  |                |              |                      |                                     |                      |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 592,843.00           | 592,843.00                          | 303,753.26           | 592,843.00                | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 1,501,444.00         | 2,129,113.00                        | 2,108,703.01         | 2,452,027.00              | (322,914.00)               | -15.2%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>2,094,287.00</b>  | <b>2,721,956.00</b>                 | <b>2,412,456.27</b>  | <b>3,044,870.00</b>       | <b>(322,914.00)</b>        | <b>-11.9%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                      |                                     |                      |                           |                            |                         |
| Transfers of Indirect Costs                                       |                | 7310         | 0.00                 | 0.00                                | 0.00                 | 0.00                      |                            |                         |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | (533,715.00)         | (556,286.00)                        | (211,626.39)         | (559,639.00)              | 3,353.00                   | -0.6%                   |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>(533,715.00)</b>  | <b>(556,286.00)</b>                 | <b>(211,626.39)</b>  | <b>(559,639.00)</b>       | <b>3,353.00</b>            | <b>-0.6%</b>            |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>74,920,371.00</b> | <b>76,049,737.00</b>                | <b>32,073,993.45</b> | <b>76,283,576.00</b>      | <b>(233,839.00)</b>        | <b>-0.3%</b>            |
| <b>INTERFUND TRANSFERS</b>  |                |              |                      |                                     |                      |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                      |                                     |                      |                           |                            |                         |
| From: Special Reserve Fund  |                | 8912         | 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                       | 0.0%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | <b>0.00</b>          | <b>0.00</b>                         | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                      |                                     |                      |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A)   | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To: Child Development Fund                                     |                | 7611         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: Special Reserve Fund                                       |                | 7612         | 1,200,000.00          | 1,200,000.00                        | 0.00                | 1,500,000.00              | (300,000.00)               | -25.0%                  |
| To: State School Building Fund/ County School Facilities Fund  |                | 7613         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To: Cafeteria Fund   |                | 7616         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                      |                |              | <b>1,200,000.00</b>   | <b>1,200,000.00</b>                 | <b>0.00</b>         | <b>1,500,000.00</b>       | <b>(300,000.00)</b>        | <b>-25.0%</b>           |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                       |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                       |                                     |                     |                           |                            |                         |
| State Apportionments   |                |              |                       |                                     |                     |                           |                            |                         |
| Emergency Apportionments                                       |                | 8931         | 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                       | 0.0%                    |
| Other Sources  |                |              |                       |                                     |                     |                           |                            |                         |
| County School Bldg Aid   |                | 8961         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers from Funds of Lapsed/Reorganized LEAs                |                | 8965         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds  |                |              |                       |                                     |                     |                           |                            |                         |
| Proceeds from Certificates of Participation                    |                | 8971         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Lease Revenue Bonds                              |                | 8973         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 0.00                  | 143,793.00                          | 0.00                | 467,178.00                | 323,385.00                 | 224.9%                  |
| All Other Financing Sources                                    |                | 8979         | 0.00                  | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | <b>0.00</b>           | <b>143,793.00</b>                   | <b>0.00</b>         | <b>467,178.00</b>         | <b>323,385.00</b>          | <b>224.9%</b>           |
| <b>USES</b>  |                |              |                       |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs                |                | 7651         | 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                       | 0.0%                    |
| <b>(d) TOTAL, USES</b>   |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>CONTRIBUTIONS</b>   |                |              |                       |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                       |                | 8980         | 0.00                  | 0.00                                | 0.00                | 0.00                      |                            |                         |
| Contributions from Restricted Revenues                         |                | 8990         | 0.00                  | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | <b>0.00</b>           | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | <b>(1,200,000.00)</b> | <b>(1,056,207.00)</b>               | <b>0.00</b>         | <b>(1,032,822.00)</b>     | <b>(23,385.00)</b>         | <b>2.2%</b>             |

| Resource                  | Description  | 2025-26<br>Projected Totals |
|---------------------------|--|-----------------------------|
| 6018                      | Student Support and Enrichment Block Grant                               | 235,287.00                  |
| 6300                      | Lottery: Instructional Materials   | 121,463.00                  |
| 6371                      | CalWORKs for ROCP or Adult Education                                     | 14,808.00                   |
| 6500                      | Special Education  | 19,295,545.00               |
| 6510                      | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 40,000.00                   |
| 6546                      | Mental Health-Related Services   | 1,241,919.00                |
| 6620                      | Reversing Opioid Overdoses   | 33,361.00                   |
| 6762                      | Arts, Music, and Instructional Materials Discretionary Block Grant       | 47,895.00                   |
| 7311                      | Classified School Employee Professional Development Block Grant          | 3,347.00                    |
| 7399                      | LCFF Equity Multiplier   | 154,109.00                  |
| 7435                      | Learning Recovery Emergency Block Grant                                  | 3,336.00                    |
| 9010                      | Other Restricted Local   | 9,751,168.00                |
| Total, Restricted Balance |  | 30,942,238.00               |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 4,338,295.00        | 4,568,063.00                        | 2,127,966.82        | 4,665,676.00              | 97,613.00                  | 2.1%                    |
| 2) Federal Revenue  |                | 8100-8299           | 340,668.00          | 506,168.00                          | 200,600.00          | 493,152.00                | (13,016.00)                | -2.6%                   |
| 3) Other State Revenue  |                | 8300-8599           | 393,540.00          | 472,766.00                          | 164,160.46          | 513,471.00                | 53,149.00                  | 11.5%                   |
| 4) Other Local Revenue  |                | 8600-8799           | 264,587.00          | 264,587.00                          | 188,313.66          | 264,587.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 5,337,090.00        | 5,811,584.00                        | 2,681,040.94        | 5,936,886.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 1,968,085.00        | 1,926,692.00                        | 1,053,916.40        | 2,964,881.00              | (1,038,189.00)             | -53.9%                  |
| 2) Classified Salaries  |                | 2000-2999           | 521,138.00          | 514,381.00                          | 286,156.30          | 506,673.00                | 7,708.00                   | 1.5%                    |
| 3) Employee Benefits  |                | 3000-3999           | 1,184,623.00        | 1,175,774.00                        | 551,582.92          | 989,409.00                | 186,365.00                 | 15.9%                   |
| 4) Books and Supplies   |                | 4000-4999           | 478,212.00          | 532,828.00                          | 149,209.34          | 590,714.00                | (57,886.00)                | -10.9%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 1,302,651.00        | 1,604,085.00                        | 592,386.77          | 1,775,797.00              | (171,712.00)               | -10.7%                  |
| 6) Capital Outlay   |                | 6000-6999           | 261,677.00          | 267,511.00                          | 33,588.78           | 600,195.00                | (332,684.00)               | -124.4%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 11,813.00           | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 68,729.00           | 89,469.00                           | 17,647.88           | 93,028.00                 | (3,559.00)                 | -4.0%                   |
| 9) TOTAL, EXPENDITURES  |                |                     | 5,785,115.00        | 6,110,740.00                        | 2,696,301.39        | 7,520,697.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | (448,025.00)        | (299,156.00)                        | (15,260.45)         | (1,583,811.00)            |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | (448,025.00)        | (299,156.00)                        | (15,260.45)         | (1,583,811.00)            |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 4,800,726.00        | 6,216,612.00                        |                     | 6,216,612.00              | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 4,800,726.00        | 6,216,612.00                        |                     | 6,216,612.00              |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 4,800,726.00        | 6,216,612.00                        |                     | 6,216,612.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 4,352,701.00        | 5,917,456.00                        |                     | 4,632,801.00              |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 138,944.00          | 350,102.00                          |                     | 512,671.00                |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes   | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments                                      |  | 9780         | 4,219,614.00        | 5,573,211.00                        |                     | 4,125,987.00              |                            |                         |
| e) Unassigned/Unappropriated                           |  |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                     |  | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                       |  | 9790         | (5,857.00)          | (5,857.00)                          |                     | (5,857.00)                |                            |                         |
| <b>LCFF SOURCES</b>                                    |  |              |                     |                                     |                     |                           |                            |                         |
| Principal Apportionment                                |  |              |                     |                                     |                     |                           |                            |                         |
| State Aid - Current Year                               |  | 8011         | 3,192,400.00        | 2,953,665.00                        | 1,490,978.00        | 3,027,789.00              | 74,124.00                  | 2.5%                    |
| Education Protection Account State Aid - Current Year  |  | 8012         | 580,399.00          | 1,040,688.00                        | 359,625.00          | 1,064,177.00              | 23,489.00                  | 2.3%                    |
| State Aid - Prior Years                                |  | 8019         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| LCFF Transfers   |  |              |                     |                                     |                     |                           |                            |                         |
| Unrestricted LCFF Transfers - Current Year             | 0000   | 8091         | 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                       | 0.0%                    |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096         | 565,496.00          | 573,710.00                          | 277,363.82          | 573,710.00                | 0.00                       | 0.0%                    |
| Property Taxes Transfers                               |  | 8097         | 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                       | 0.0%                    |
| TOTAL, LCFF SOURCES                                    |  |              | 4,338,295.00        | 4,568,063.00                        | 2,127,966.82        | 4,665,676.00              | 97,613.00                  | 2.1%                    |
| <b>FEDERAL REVENUE</b>                                 |  |              |                     |                                     |                     |                           |                            |                         |
| Maintenance and Operations                             |  | 8110         | 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                       | 0.0%                    |
| Special Education Discretionary Grants                 |  | 8182         | 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                       | 0.0%                    |
| Donated Food Commodities                               |  | 8221         | 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                       | 0.0%                    |
| Title I, Part A, Basic                                 | 3010   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title I, Part D, Local Delinquent Programs             | 3025   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Title II, Part A, Supporting Effective Instruction     | 4035   | 8290         | 21,419.00           | 21,419.00                           | 0.00                | 8,403.00                  | (13,016.00)                | -60.8%                  |
| Title III, Immigrant Student Program                   | 4201   | 8290         | 0.00                | 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                      | 0.00                       | 0.0%                    |
| Public Charter Schools Grant Program (PCSGP)           | 4610   | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Every Student Succeeds Act                       | 3040,<br>3060,<br>3061,<br>3150,<br>3155,<br>3182,<br>4037,<br>4124,<br>4126,<br>4127,<br>5630 | 8290         | 319,249.00          | 484,749.00                          | 200,600.00          | 484,749.00                |                            | 0.0%                    |
| Career and Technical Education                         | 3500-3599  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                              | All Other  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                 |  |              | 340,668.00          | 506,168.00                          | 200,600.00          | 493,152.00                | (13,016.00)                | -2.6%                   |
| <b>OTHER STATE REVENUE</b>                             |  |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                             |  |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                          |  |              |                     |                                     |                     |                           |                            |                         |
| Current Year   | 6500   | 8311         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Prior Years  | 6500   | 8319         | 0.00                | 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                       | 0.0%                    |
| All Other State Apportionments - Prior Years           | All Other  | 8319         | 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                       | 0.0%                    |
| Mandated Costs Reimbursements                          |  | 8550         | 11,890.00           | 11,890.00                           | 12,104.00           | 12,104.00                 | (287.00)                   | -2.3%                   |
| Lottery - Unrestricted and Instructional Materials     |  | 8560         | 75,220.00           | 75,220.00                           | 6,990.46            | 62,275.00                 | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Expanded Learning Opportunities Program (ELO-P)          | 2600           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| After School Education and Safety (ASES)                 | 6010           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Charter School Facility Grant                            | 6030           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695     | 8590         | 0.00                | 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                      | 0.00                       | 0.0%                    |
| Career Technical Education Incentive Grant Program       | 6387           | 8590         | 77,934.00           | 77,934.00                           | 15,652.00           | 103,140.00                | 25,206.00                  | 32.3%                   |
| Arts and Music in Schools (Prop 28)                      | 6770           | 8590         | 53,187.00           | 53,187.00                           | 29,676.00           | 53,187.00                 | 0.00                       | 0.0%                    |
| Specialized Secondary                                    | 7370           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  | All Other      | 8590         | 175,309.00          | 254,535.00                          | 99,738.00           | 282,765.00                | 28,230.00                  | 11.1%                   |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>393,540.00</b>   | <b>472,766.00</b>                   | <b>164,160.46</b>   | <b>513,471.00</b>         | <b>53,149.00</b>           | <b>11.5%</b>            |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 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                       | 0.0%                    |
| Food Service Sales                                       |                | 8634         | 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                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 138,323.00          | 138,323.00                          | 118,168.01          | 138,323.00                | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Child Development Parent Fees                            |                | 8673         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services                                     |                | 8677         | 350.00              | 350.00                              | 0.00                | 350.00                    | 0.00                       | 0.0%                    |
| All Other Fees and Contracts                             |                | 8689         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 850.00              | 850.00                              | 400.65              | 850.00                    | 0.00                       | 0.0%                    |
| Tuition  |                | 8710         | 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                       | 0.0%                    |
| Transfers of Apportionments                              |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education SELPA Transfers                        |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                        | 6500           | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices                                      | 6500           | 8792         | 125,064.00          | 125,064.00                          | 69,745.00           | 125,064.00                | 0.00                       | 0.0%                    |
| From JPAs  | 6500           | 8793         | 0.00                | 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                       | 0.0%                    |
| From County Offices                                      | All Other      | 8792         | 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                       | 0.0%                    |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>264,587.00</b>   | <b>264,587.00</b>                   | <b>188,313.66</b>   | <b>264,587.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>5,337,090.00</b> | <b>5,811,584.00</b>                 | <b>2,681,040.94</b> | <b>5,936,886.00</b>       |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 1,532,324.00        | 1,488,275.00                        | 797,493.15          | 2,526,464.00              | (1,038,189.00)             | -69.8%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 116,124.00          | 151,502.00                          | 83,541.25           | 151,502.00                | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 313,780.00          | 281,029.00                          | 168,696.98          | 281,029.00                | 0.00                       | 0.0%                    |
| Other Certificated Salaries                              |                | 1900         | 5,857.00            | 5,886.00                            | 4,185.02            | 5,886.00                  | 0.00                       | 0.0%                    |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>1,968,085.00</b> | <b>1,926,692.00</b>                 | <b>1,053,916.40</b> | <b>2,964,881.00</b>       | <b>(1,038,189.00)</b>      | <b>-53.9%</b>           |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 69,414.00           | 70,982.00                           | 39,263.24           | 70,982.00                 | 0.00                       | 0.0%                    |
| Classified Support Salaries                              |                | 2200         | 78,558.00           | 67,528.00                           | 31,577.01           | 63,487.00                 | 4,041.00                   | 6.0%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 64,329.00           | 63,982.00                           | 36,378.66           | 63,313.00                 | 669.00                     | 1.0%                    |
| Clerical, Technical and Office Salaries   |                | 2400         | 308,837.00          | 311,889.00                          | 178,937.39          | 308,891.00                | 2,998.00                   | 1.0%                    |
| Other Classified Salaries   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CLASSIFIED SALARIES</b>   |                |              | <b>521,138.00</b>   | <b>514,381.00</b>                   | <b>286,156.30</b>   | <b>506,673.00</b>         | <b>7,708.00</b>            | <b>1.5%</b>             |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 542,062.00          | 534,157.00                          | 195,025.78          | 354,160.00                | 179,997.00                 | 33.7%                   |
| PERS  |                | 3201-3202    | 135,775.00          | 133,971.00                          | 75,036.15           | 131,578.00                | 2,393.00                   | 1.8%                    |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 33,341.00           | 32,487.00                           | 18,990.25           | 31,924.00                 | 563.00                     | 1.7%                    |
| Health and Welfare Benefits   |                | 3401-3402    | 335,515.00          | 340,252.00                          | 186,860.69          | 338,894.00                | 1,358.00                   | 0.4%                    |
| Unemployment Insurance  |                | 3501-3502    | 1,152.00            | 1,121.00                            | 630.32              | 1,102.00                  | 19.00                      | 1.7%                    |
| Workers' Compensation   |                | 3601-3602    | 38,773.00           | 37,777.00                           | 21,257.07           | 37,118.00                 | 659.00                     | 1.7%                    |
| OPEB, Allocated   |                | 3701-3702    | 97,138.00           | 95,200.00                           | 53,373.23           | 93,824.00                 | 1,376.00                   | 1.4%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 867.00              | 809.00                              | 409.43              | 809.00                    | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              | <b>1,184,623.00</b> | <b>1,175,774.00</b>                 | <b>551,582.92</b>   | <b>989,409.00</b>         | <b>186,365.00</b>          | <b>15.9%</b>            |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 39,627.00           | 39,627.00                           | 0.00                | 39,627.00                 | 0.00                       | 0.0%                    |
| Books and Other Reference Materials   |                | 4200         | 2,763.00            | 2,763.00                            | 0.00                | 2,763.00                  | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 308,600.00          | 343,914.00                          | 101,152.12          | 353,920.00                | (10,006.00)                | -2.9%                   |
| Noncapitalized Equipment  |                | 4400         | 127,222.00          | 146,524.00                          | 48,057.22           | 194,404.00                | (47,880.00)                | -32.7%                  |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              | <b>478,212.00</b>   | <b>532,828.00</b>                   | <b>149,209.34</b>   | <b>590,714.00</b>         | <b>(57,886.00)</b>         | <b>-10.9%</b>           |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 4,699.00                  | (4,699.00)                 | New                     |
| Travel and Conferences  |                | 5200         | 15,111.00           | 14,468.00                           | 3,973.48            | 16,776.00                 | (2,308.00)                 | -16.0%                  |
| Dues and Memberships  |                | 5300         | 3,590.00            | 3,794.00                            | 3,412.50            | 3,794.00                  | 0.00                       | 0.0%                    |
| Insurance   |                | 5400-5450    | 13,665.00           | 13,665.00                           | 0.00                | 13,665.00                 | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services  |                | 5500         | 122,004.00          | 259,186.00                          | 102,654.93          | 254,406.00                | 4,780.00                   | 1.8%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 305,199.00          | 305,499.00                          | 144,607.95          | 311,250.00                | (5,751.00)                 | -1.9%                   |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund   |                | 5750         | 180,818.00          | 180,873.00                          | 64,072.19           | 184,719.00                | (3,846.00)                 | -2.1%                   |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 638,680.00          | 796,355.00                          | 259,081.60          | 953,672.00                | (157,317.00)               | -19.8%                  |
| Communications  |                | 5900         | 23,584.00           | 30,245.00                           | 14,584.12           | 32,816.00                 | (2,571.00)                 | -8.5%                   |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>1,302,651.00</b> | <b>1,604,085.00</b>                 | <b>592,386.77</b>   | <b>1,775,797.00</b>       | <b>(171,712.00)</b>        | <b>-10.7%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 40,000.00                 | (40,000.00)                | New                     |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings   |                | 6200         | 245,677.00          | 251,511.00                          | 33,588.78           | 295,195.00                | (43,684.00)                | -17.4%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 249,000.00                | (249,000.00)               | New                     |
| Equipment Replacement   |                | 6500         | 16,000.00           | 16,000.00                           | 0.00                | 16,000.00                 | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 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                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>261,677.00</b>   | <b>267,511.00</b>                   | <b>33,588.78</b>    | <b>600,195.00</b>         | <b>(332,684.00)</b>        | <b>-124.4%</b>          |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                         |
| Tuition   |                |              |                     |                                     |                     |                           |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition for Instruction Under Interdistrict Attendance Agreements |                | 7110         | 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                       | 0.0%                    |
| Payments to County Offices  |                | 7142         | 0.00                | 0.00                                | 11,813.00           | 0.00                      | 0.00                       | 0.0%                    |
| Payments to JPAs  |                | 7143         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Transfers   |                | 7281-7283    | 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                       | 0.0%                    |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)        |                |              | 0.00                | 0.00                                | 11,813.00           | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs                                       |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 68,729.00           | 89,469.00                           | 17,647.88           | 93,028.00                 | (3,559.00)                 | -4.0%                   |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                  |                |              | 68,729.00           | 89,469.00                           | 17,647.88           | 93,028.00                 | (3,559.00)                 | -4.0%                   |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 5,785,115.00        | 6,110,740.00                        | 2,696,301.39        | 7,520,697.00              |                            |                         |
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                           |                | 8919         | 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                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Long-Term Debt Proceeds   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Leases  |                | 8972         | 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                       | 0.0%                    |
| All Other Financing Sources                                       |                | 8979         | 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                       | 0.0%                    |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 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                       | 0.0%                    |
| (d) TOTAL, USES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                        |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c - d + e)   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description  | 2025-26<br>Projected Totals |
|---------------------------|--|-----------------------------|
| 6300                      | Lottery: Instructional Materials   | 156,028.00                  |
| 6500                      | Special Education  | 105,868.00                  |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 66,092.00                   |
| 7690                      | On-Behalf Pension Contributions  | 175,034.00                  |
| 9010                      | Other Restricted Local   | 9,649.00                    |
| Total, Restricted Balance |  | 512,671.00                  |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 7,383,373.00        | 7,383,373.00                        | 0.00                | 7,383,373.00              | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 13,349,918.00       | 13,358,802.00                       | 7,273,982.00        | 13,358,802.00             | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 20,733,291.00       | 20,742,175.00                       | 7,273,982.00        | 20,742,175.00             |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 20,733,291.00       | 20,765,768.00                       | 7,273,982.00        | 20,765,768.00             | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 20,733,291.00       | 20,765,768.00                       | 7,273,982.00        | 20,765,768.00             |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     |                     |                                     |                     |                           |                            |                         |
|   |                |                     | 0.00                | (23,593.00)                         | 0.00                | (23,593.00)               |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
|   |                |                     | 0.00                | (23,593.00)                         | 0.00                | (23,593.00)               |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 0.00                | 23,593.00                           |                     | 23,593.00                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 0.00                | 23,593.00                           |                     | 23,593.00                 |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 0.00                | 23,593.00                           |                     | 23,593.00                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments  |                | 9780         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers   |                |              |                     |                                     |                     |                           |                            |                         |
| Property Taxes Transfers                                   |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, LCFF SOURCES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>FEDERAL REVENUE</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Pass-Through Revenues From Federal Sources                 |                | 8287         | 7,383,373.00        | 7,383,373.00                        | 0.00                | 7,383,373.00              | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                     |                |              | 7,383,373.00        | 7,383,373.00                        | 0.00                | 7,383,373.00              | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Other State Apportionments                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Special Education Master Plan                              |                |              |                     |                                     |                     |                           |                            |                         |
| Current Year   | 6500           | 8311         | 13,133,148.00       | 13,142,232.00                       | 7,273,982.00        | 13,142,232.00             | 0.00                       | 0.0%                    |
| Prior Years  | 6500           | 8319         | 0.00                | 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                       | 0.0%                    |
| All Other State Apportionments - Prior Years               | All Other      | 8319         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from State Sources                   |                | 8587         | 216,770.00          | 216,570.00                          | 0.00                | 216,570.00                | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 13,349,918.00       | 13,358,802.00                       | 7,273,982.00        | 13,358,802.00             | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue  |                |              |                     |                                     |                     |                           |                            |                         |
| Pass-Through Revenues From Local Sources                   |                | 8697         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Apportionments                                |                |              |                     |                                     |                     |                           |                            |                         |
| From Districts or Charter Schools                          |                | 8791         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From County Offices  |                | 8792         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| From JPAs  |                | 8793         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                     |                |              | 20,733,291.00       | 20,742,175.00                       | 7,273,982.00        | 20,742,175.00             |                            |                         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues                         |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                            |                | 7211         | 2,564,450.00        | 2,546,460.00                        | 0.00                | 2,546,460.00              | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 5,035,693.00        | 5,053,483.00                        | 0.00                | 5,053,483.00              | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 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         | 11,207,663.00       | 11,235,684.00                       | 6,195,298.00        | 11,235,684.00             | 0.00                       | 0.0%                    |
| To County Offices  | 6500           | 7222         | 1,925,485.00        | 1,930,141.00                        | 1,078,684.00        | 1,930,141.00              | 0.00                       | 0.0%                    |
| To JPAs  | 6500           | 7223         | 0.00                | 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                       | 0.0%                    |
| All Other Transfers  |                | 7281-7283    | 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                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 20,733,291.00       | 20,765,768.00                       | 7,273,982.00        | 20,765,768.00             | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>                                 |                |              | 20,733,291.00       | 20,765,768.00                       | 7,273,982.00        | 20,765,768.00             |                            |                         |

| Resource                  | Description | 2025-26<br>Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance |             | 0.00                        |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 310,905.00          | 345,899.00                          | 88,066.64           | 345,899.00                | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 5,036,854.00        | 5,588,575.00                        | 3,309,174.76        | 5,673,443.00              | 84,868.00                  | 1.5%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 0.00                | 5,161.00                            | 2,985.25            | 5,074.00                  | (87.00)                    | -1.7%                   |
| 5) TOTAL, REVENUES  |                |                      | 5,347,759.00        | 5,939,635.00                        | 3,400,226.65        | 6,024,416.00              |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 797,020.00          | 831,436.00                          | 467,554.38          | 814,929.00                | 16,507.00                  | 2.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 1,747,771.00        | 1,713,957.00                        | 962,139.36          | 1,691,524.00              | 22,433.00                  | 1.3%                    |
| 3) Employee Benefits  |                | 3000-3999            | 1,190,562.00        | 1,178,806.00                        | 626,880.14          | 1,093,846.00              | 84,960.00                  | 7.2%                    |
| 4) Books and Supplies   |                | 4000-4999            | 429,555.00          | 399,386.00                          | 180,015.65          | 410,548.00                | (11,162.00)                | -2.8%                   |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 717,865.00          | 778,169.00                          | 166,622.91          | 826,846.00                | (48,677.00)                | -6.3%                   |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                | 187,000.00                          | 0.00                | 187,000.00                | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 464,986.00          | 466,817.00                          | 193,978.51          | 466,611.00                | 206.00                     | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                      | 5,347,759.00        | 5,555,571.00                        | 2,597,190.95        | 5,491,304.00              |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 0.00                | 384,064.00                          | 803,035.70          | 533,112.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 0.00                | 384,064.00                          | 803,035.70          | 533,112.00                |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                 | 1,032,693.00        | 839,663.00                          |                     | 839,663.00                | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 1,032,693.00        | 839,663.00                          |                     | 839,663.00                |                            |                         |
| d) Other Restatements   |                | 9795                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 1,032,693.00        | 839,663.00                          |                     | 839,663.00                |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 1,032,693.00        | 1,223,727.00                        |                     | 1,372,775.00              |                            |                         |
| Components of Ending Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                      |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                 | 1,032,693.00        | 1,223,727.00                        |                     | 1,372,775.00              |                            |                         |
| c) Committed  |                |                      |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                      |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8220         | 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                       | 0.0%                    |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other Federal Revenue                                | All Other      | 8290         | 310,905.00          | 345,899.00                          | 88,066.64           | 345,899.00                | 0.00                       | 0.0%                    |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>310,905.00</b>   | <b>345,899.00</b>                   | <b>88,066.64</b>    | <b>345,899.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Child Nutrition Programs                                 |                | 8520         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Child Development Apportionments                         |                | 8530         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Expanded Learning Opportunities Program (ELO-P)          | 2600           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| State Preschool  | 6105           | 8590         | 4,414,377.00        | 4,583,085.00                        | 2,437,997.00        | 4,583,172.00              | 87.00                      | 0.0%                    |
| Arts and Music in Schools (Prop 28)                      | 6770           | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  | All Other      | 8590         | 622,477.00          | 1,005,490.00                        | 871,177.76          | 1,090,271.00              | 84,781.00                  | 8.4%                    |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>5,036,854.00</b> | <b>5,588,575.00</b>                 | <b>3,309,174.76</b> | <b>5,673,443.00</b>       | <b>84,868.00</b>           | <b>1.5%</b>             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 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                       | 0.0%                    |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Fees and Contracts                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Child Development Parent Fees                            |                | 8673         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interagency Services                                     |                | 8677         | 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                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 0.00                | 5,161.00                            | 2,985.25            | 5,074.00                  | (87.00)                    | -1.7%                   |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>0.00</b>         | <b>5,161.00</b>                     | <b>2,985.25</b>     | <b>5,074.00</b>           | <b>(87.00)</b>             | <b>-1.7%</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>5,347,759.00</b> | <b>5,939,635.00</b>                 | <b>3,400,226.65</b> | <b>6,024,416.00</b>       |                            |                         |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Certificated Teachers' Salaries                          |                | 1100         | 627,139.00          | 643,074.00                          | 351,911.66          | 626,442.00                | 16,632.00                  | 2.6%                    |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Certificated Salaries                              |                | 1900         | 169,881.00          | 188,362.00                          | 115,642.72          | 188,487.00                | (125.00)                   | -0.1%                   |
| <b>TOTAL, CERTIFICATED SALARIES</b>                      |                |              | <b>797,020.00</b>   | <b>831,436.00</b>                   | <b>467,554.38</b>   | <b>814,929.00</b>         | <b>16,507.00</b>           | <b>2.0%</b>             |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Instructional Salaries                        |                | 2100         | 951,769.00          | 945,377.00                          | 554,129.30          | 927,111.00                | 18,266.00                  | 1.9%                    |
| Classified Support Salaries                              |                | 2200         | 90,805.00           | 87,196.00                           | 41,242.04           | 83,541.00                 | 3,655.00                   | 4.2%                    |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 275,175.00          | 262,967.00                          | 133,169.27          | 211,347.00                | 51,620.00                  | 19.6%                   |
| Clerical, Technical and Office Salaries                  |                | 2400         | 68,676.00           | 69,360.00                           | 44,426.20           | 114,877.00                | (45,517.00)                | -65.6%                  |
| Other Classified Salaries                                |                | 2900         | 361,346.00          | 349,057.00                          | 189,172.55          | 354,648.00                | (5,591.00)                 | -1.6%                   |
| <b>TOTAL, CLASSIFIED SALARIES</b>                        |                |              | <b>1,747,771.00</b> | <b>1,713,957.00</b>                 | <b>962,139.36</b>   | <b>1,691,524.00</b>       | <b>22,433.00</b>           | <b>1.3%</b>             |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 208,770.00          | 211,466.00                          | 81,900.14           | 144,155.00                | 67,311.00                  | 31.8%                   |
| PERS   |                | 3201-3202    | 442,738.00          | 440,044.00                          | 247,018.02          | 432,929.00                | 7,115.00                   | 1.6%                    |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OASDI/Medicare/Alternative  |                | 3301-3302    | 35,034.00           | 34,935.00                           | 24,552.03           | 34,274.00                 | 661.00                     | 1.9%                    |
| Health and Welfare Benefits                                       |                | 3401-3402    | 366,036.00          | 354,801.00                          | 192,077.77          | 347,200.00                | 7,601.00                   | 2.1%                    |
| Unemployment Insurance  |                | 3501-3502    | 1,177.00            | 1,174.00                            | 693.04              | 1,151.00                  | 23.00                      | 2.0%                    |
| Workers' Compensation   |                | 3601-3602    | 39,763.00           | 39,648.00                           | 23,403.61           | 38,880.00                 | 768.00                     | 1.9%                    |
| OPEB, Allocated   |                | 3701-3702    | 96,515.00           | 96,175.00                           | 56,954.01           | 94,694.00                 | 1,481.00                   | 1.5%                    |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Employee Benefits   |                | 3901-3902    | 529.00              | 563.00                              | 281.52              | 563.00                    | 0.00                       | 0.0%                    |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>1,190,562.00</b> | <b>1,178,806.00</b>                 | <b>626,880.14</b>   | <b>1,093,846.00</b>       | <b>84,960.00</b>           | <b>7.2%</b>             |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Approved Textbooks and Core Curricula Materials                   |                | 4100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Other Reference Materials                               |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies  |                | 4300         | 411,527.00          | 358,284.00                          | 153,195.96          | 376,943.00                | (18,659.00)                | -5.2%                   |
| Noncapitalized Equipment  |                | 4400         | 18,028.00           | 41,102.00                           | 26,819.69           | 33,605.00                 | 7,497.00                   | 18.2%                   |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>429,555.00</b>   | <b>399,386.00</b>                   | <b>180,015.65</b>   | <b>410,548.00</b>         | <b>(11,162.00)</b>         | <b>-2.8%</b>            |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services  |                | 5100         | 0.00                | 0.00                                | 0.00                | 2,329.00                  | (2,329.00)                 | New                     |
| Travel and Conferences  |                | 5200         | 25,431.00           | 18,634.00                           | 13,589.39           | 16,817.00                 | 1,817.00                   | 9.8%                    |
| Dues and Memberships  |                | 5300         | 1,668.00            | 1,446.00                            | 1,147.00            | 1,369.00                  | 77.00                      | 5.3%                    |
| Insurance   |                | 5400-5450    | 15,607.00           | 14,500.00                           | 0.00                | 15,000.00                 | (500.00)                   | -3.4%                   |
| Operations and Housekeeping Services                              |                | 5500         | 58,295.00           | 94,045.00                           | 21,701.34           | 91,245.00                 | 2,800.00                   | 3.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 130,223.00          | 133,071.00                          | 70,632.80           | 137,987.00                | (4,916.00)                 | -3.7%                   |
| Transfers of Direct Costs   |                | 5710         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 20,186.00           | 20,186.00                           | 10,815.96           | 20,186.00                 | 0.00                       | 0.0%                    |
| Professional/Consulting Services and                              |                |              |                     |                                     |                     |                           |                            |                         |
| Operating Expenditures  |                | 5800         | 458,402.00          | 488,834.00                          | 45,457.65           | 535,128.00                | (46,294.00)                | -9.5%                   |
| Communications  |                | 5900         | 8,053.00            | 7,453.00                            | 3,278.77            | 6,785.00                  | 668.00                     | 9.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>717,865.00</b>   | <b>778,169.00</b>                   | <b>166,622.91</b>   | <b>826,846.00</b>         | <b>(48,677.00)</b>         | <b>-6.3%</b>            |
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements   |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                | 155,000.00                          | 0.00                | 155,000.00                | 0.00                       | 0.0%                    |
| Equipment   |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement   |                | 6500         | 0.00                | 32,000.00                           | 0.00                | 32,000.00                 | 0.00                       | 0.0%                    |
| Lease Assets  |                | 6600         | 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                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>         | <b>187,000.00</b>                   | <b>0.00</b>         | <b>187,000.00</b>         | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Debt Service  |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest   |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>         | <b>0.00</b>                         | <b>0.00</b>         | <b>0.00</b>               | <b>0.00</b>                | <b>0.0%</b>             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 464,986.00          | 466,817.00                          | 193,978.51          | 466,611.00                | 206.00                     | 0.0%                    |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>464,986.00</b>   | <b>466,817.00</b>                   | <b>193,978.51</b>   | <b>466,611.00</b>         | <b>206.00</b>              | <b>0.0%</b>             |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EXPENDITURES  |                |              | 5,347,759.00        | 5,555,571.00                        | 2,597,190.95        | 5,491,304.00              |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund   |                | 8911         | 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                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Long-Term Debt Proceeds                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from Leases                                       |                | 8972         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Proceeds from SBITAs                                       |                | 8974         | 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                       | 0.0%                    |
| (c) TOTAL, SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Financing Uses                                   |                | 7699         | 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                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description  | 2025-26<br>Projected Totals |
|---------------------------|--|-----------------------------|
| 5059                      | Early Education: ARP California State Preschool Program One-time Stipend                                     | 3,865.00                    |
| 5160                      | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 32,544.00                   |
| 6160                      | Child Care and Development Programs Administered by California Department of Social Services (State Funds)   | 57,964.00                   |
| 7690                      | On-Behalf Pension Contributions  | 64,267.00                   |
| 7810                      | Other Restricted State   | 1,214,135.00                |
| Total, Restricted Balance |  | 1,372,775.00                |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 53.00               | 53.00                               | 40.29               | 53.00                     | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 53.00               | 53.00                               | 40.29               | 53.00                     |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 53.00               | 53.00                               | 40.29               | 53.00                     |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 53.00               | 53.00                               | 40.29               | 53.00                     |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 2,100.00            | 2,117.00                            |                     | 2,117.00                  | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 2,100.00            | 2,117.00                            |                     | 2,117.00                  |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 2,100.00            | 2,117.00                            |                     | 2,117.00                  |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 2,153.00            | 2,170.00                            |                     | 2,170.00                  |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                |                     |                     |                                     |                     |                           |                            |                         |
|   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 2,153.00            | 2,170.00                            |                     | 2,170.00                  |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description   | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated                                |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                          |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                            |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>LCFF SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers  |                |              |                     |                                     |                     |                           |                            |                         |
| LCFF Transfers - Current Year                               |                | 8091         | 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                       | 0.0%                    |
| TOTAL, LCFF SOURCES   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other State Revenue                                     |                | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 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                       | 0.0%                    |
| Interest  |                | 8660         | 53.00               | 53.00                               | 40.29               | 53.00                     | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                     |                | 8699         | 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                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 53.00               | 53.00                               | 40.29               | 53.00                     | 0.00                       | 0.0%                    |
| TOTAL, REVENUES   |                |              | 53.00               | 53.00                               | 40.29               | 53.00                     |                            |                         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                                 |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                   |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                         |
| STRS  |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS  |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated   |                | 3701-3702    | 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                       | 0.0%                    |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                         |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                      |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                                  |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                      |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs                                   |                | 5710         | 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                       | 0.0%                    |
| Professional/Consulting Services and                        |                |              |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Operating Expenditures                                     |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>                                      |                |              |                     |                                     |                     |                           |                            |                         |
| Land Improvements  |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings                    |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment  |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement                                      |                | 6500         | 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                       | 0.0%                    |
| Subscription Assets  |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CAPITAL OUTLAY                                      |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service   |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest                                    |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal                             |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EXPENDITURES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                    |                | 8919         | 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                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Long-Term Debt Proceeds                                    |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Leases                                       |                | 8972         | 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                       | 0.0%                    |
| All Other Financing Sources                                |                | 8979         | 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                       | 0.0%                    |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Financing Uses                                   |                | 7699         | 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                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>                                       |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES                        |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| (a - b + c - d + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description | 2025-26<br>Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance |             | 0.00                        |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 0.00                | 0.00                                | 6.63                | 0.00                      | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 0.00                | 0.00                                | 6.63                | 0.00                      |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 0.00                | 0.00                                | 6.63                | 0.00                      |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 0.00                | 0.00                                | 6.63                | 0.00                      |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 505.00              | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 505.00              | 0.00                                |                     | 0.00                      |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 505.00              | 0.00                                |                     | 0.00                      |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 505.00              | 0.00                                |                     | 0.00                      |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 505.00              | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                     |                |              |                     |                                     |                     |                           |                            |                         |
| Forest Reserve Funds                                       |                | 8260         | 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                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 0.00                | 0.00                                | 6.63                | 0.00                      | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 0.00                | 0.00                                | 6.63                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, REVENUES</b>                                     |                |              | 0.00                | 0.00                                | 6.63                | 0.00                      |                            |                         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues                         |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools                            |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 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                       | 0.0%                    |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers In                    |                | 8919         | 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                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                     |                                     |                     |                           |                            |                         |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Resource                  | Description | 2025-26<br>Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance |             | 0.00                        |

| Description   | Resource Codes | Object Codes         | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299, 7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999            | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                      | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                      |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                 | 32.00               | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                      | 32.00               | 0.00                                |                     | 0.00                      |                            |                         |
| d) Other Restatements   |                | 9795                 | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                      | 32.00               | 0.00                                |                     | 0.00                      |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                      | 32.00               | 0.00                                |                     | 0.00                      |                            |                         |
| Components of Ending Fund Balance   |                |                      |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                      |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                      |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                 | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                      |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                 | 32.00               | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                           |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund/CSSF                                      |                | 8912         | 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                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: General Fund/CSSF  |                | 7612         | 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                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES                          |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + e)  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description | 2025-26<br>Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance |             | 0.00                        |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | 300,000.00                 | 25.0%                   |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 1,390,144.00        | 1,390,144.00                        | 171,679.52          | 1,690,144.00              |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 8,827,466.00        | 9,194,461.00                        |                     | 9,194,461.00              | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 8,827,466.00        | 9,194,461.00                        |                     | 9,194,461.00              |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 8,827,466.00        | 9,194,461.00                        |                     | 9,194,461.00              |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 10,217,610.00       | 10,584,605.00                       |                     | 10,884,605.00             |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Restricted   |                | 9740                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Assignments  |                | 9780         | 10,217,610.00       | 10,584,605.00                       |                     | 10,884,605.00             |                            |                         |
| e) Unassigned/Unappropriated                                 |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                           |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                             |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| Interest   |                | 8660         | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 190,144.00          | 190,144.00                          | 171,679.52          | 190,144.00                |                            |                         |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| From: General Fund/CSSF                                      |                | 8912         | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | 300,000.00                 | 25.0%                   |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              | 300,000.00                 | 25.0%                   |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| To: General Fund/CSSF  |                | 7612         | 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                       | 0.0%                    |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES                          |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + e)  |                |              | 1,200,000.00        | 1,200,000.00                        | 0.00                | 1,500,000.00              |                            |                         |

| Resource                  | Description | 2025-26<br>Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance |             | 0.00                        |

| Description   | Resource Codes | Object Codes        | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>A. REVENUES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) LCFF Sources   |                | 8010-8099           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Federal Revenue  |                | 8100-8299           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Other State Revenue  |                | 8300-8599           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Other Local Revenue  |                | 8600-8799           | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  | 0.00                       | 0.0%                    |
| 5) TOTAL, REVENUES  |                |                     | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  |                            |                         |
| <b>B. EXPENDITURES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Certificated Salaries  |                | 1000-1999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Classified Salaries  |                | 2000-2999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Employee Benefits  |                | 3000-3999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) Books and Supplies   |                | 4000-4999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 5) Services and Other Operating Expenditures  |                | 5000-5999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 6) Capital Outlay   |                | 6000-6999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 9) TOTAL, EXPENDITURES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                     | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  |                            |                         |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Interfund Transfers  |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Transfers In   |                | 8900-8929           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Transfers Out  |                | 7600-7629           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 2) Other Sources/Uses   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Sources  |                | 8930-8979           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| b) Uses   |                | 7630-7699           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 3) Contributions  |                | 8980-8999           | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                     | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                     | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  |                            |                         |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                     |                     |                                     |                     |                           |                            |                         |
| 1) Beginning Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) As of July 1 - Unaudited   |                | 9791                | 63,063.00           | 63,545.00                           |                     | 63,545.00                 | 0.00                       | 0.0%                    |
| b) Audit Adjustments  |                | 9793                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| c) As of July 1 - Audited (F1a + F1b)   |                |                     | 63,063.00           | 63,545.00                           |                     | 63,545.00                 |                            |                         |
| d) Other Restatements   |                | 9795                | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%                    |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                     | 63,063.00           | 63,545.00                           |                     | 63,545.00                 |                            |                         |
| 2) Ending Balance, June 30 (E + F1e)  |                |                     | 64,656.00           | 65,138.00                           |                     | 65,138.00                 |                            |                         |
| Components of Ending Fund Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| a) Nonspendable   |                |                     |                     |                                     |                     |                           |                            |                         |
| Revolving Cash  |                | 9711                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Stores  |                | 9712                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Prepaid Items   |                | 9713                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| All Others  |                | 9719                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| b) Legally Restricted Balance   |                |                     |                     |                                     |                     |                           |                            |                         |
| c) Committed  |                |                     |                     |                                     |                     |                           |                            |                         |
| Stabilization Arrangements  |                | 9750                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Other Commitments   |                | 9760                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| d) Assigned   |                |                     |                     |                                     |                     |                           |                            |                         |
| Other Assignments   |                | 9780                | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| e) Unassigned/Unappropriated                             |                |              |                     |                                     |                     |                           |                            |                         |
| Reserve for Economic Uncertainties                       |                | 9789         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| Unassigned/Unappropriated Amount                         |                | 9790         | 0.00                | 0.00                                |                     | 0.00                      |                            |                         |
| <b>FEDERAL REVENUE</b>                                   |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Federal Revenue                                |                | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER STATE REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| School Facilities Apportionments                         |                | 8545         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| All Other State Revenue                                  |                | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Sales  |                |              |                     |                                     |                     |                           |                            |                         |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Leases and Rentals                                       |                | 8650         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Interest   |                | 8660         | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  | 0.00                       | 0.0%                    |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Local Revenue                                      |                |              |                     |                                     |                     |                           |                            |                         |
| All Other Local Revenue                                  |                | 8699         | 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                       | 0.0%                    |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  | 0.00                       | 0.0%                    |
| TOTAL, REVENUES  |                |              | 1,593.00            | 1,593.00                            | 1,209.54            | 1,593.00                  |                            |                         |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                     |                                     |                     |                           |                            |                         |
| Classified Support Salaries                              |                | 2200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Classified Salaries                                |                | 2900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                     |                                     |                     |                           |                            |                         |
| STRS   |                | 3101-3102    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| PERS   |                | 3201-3202    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| OPEB, Allocated  |                | 3701-3702    | 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                       | 0.0%                    |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>BOOKS AND SUPPLIES</b>                                |                |              |                     |                                     |                     |                           |                            |                         |
| Books and Other Reference Materials                      |                | 4200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Materials and Supplies                                   |                | 4300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Noncapitalized Equipment                                 |                | 4400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, BOOKS AND SUPPLIES                                |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>         |                |              |                     |                                     |                     |                           |                            |                         |
| Subagreements for Services                               |                | 5100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Travel and Conferences                                   |                | 5200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Insurance  |                | 5400-5450    | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Operations and Housekeeping Services                     |                | 5500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description  | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Transfers of Direct Costs  |                | 5710         | 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                       | 0.0%                    |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Communications   |                | 5900         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>CAPITAL OUTLAY</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| Land   |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Land Improvements  |                | 6170         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment  |                | 6400         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Equipment Replacement  |                | 6500         | 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                       | 0.0%                    |
| Subscription Assets  |                | 6700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                     |                                     |                     |                           |                            |                         |
| Other Transfers Out  |                |              |                     |                                     |                     |                           |                            |                         |
| Transfers of Pass-Through Revenues   |                |              |                     |                                     |                     |                           |                            |                         |
| To Districts or Charter Schools  |                | 7211         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To County Offices  |                | 7212         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| To JPAs  |                | 7213         | 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                       | 0.0%                    |
| Debt Service   |                |              |                     |                                     |                     |                           |                            |                         |
| Debt Service - Interest  |                | 7438         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Debt Service - Principal   |                | 7439         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |
| <b>INTERFUND TRANSFERS</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 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                       | 0.0%                    |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>   |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| To: State School Building Fund/County School Facilities Fund                       |                | 7613         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Other Authorized Interfund Transfers Out   |                | 7619         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                         |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                         |
| Proceeds from Sale/Lease-Purchase of Land/Buildings                                |                | 8953         | 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                       | 0.0%                    |
| Proceeds from Leases   |                | 8972         | 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                       | 0.0%                    |
| Proceeds from SBITAs   |                | 8974         | 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                       | 0.0%                    |
| <b>(c) TOTAL, SOURCES</b>  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |

| Description                              | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| <b>CONTRIBUTIONS</b>                     |                |              |                     |                                     |                     |                           |                            |                         |
| Contributions from Unrestricted Revenues |                | 8980         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| Contributions from Restricted Revenues   |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| (e) TOTAL, CONTRIBUTIONS                 |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%                    |
| TOTAL, OTHER FINANCING SOURCES/USES      |                |              |                     |                                     |                     |                           |                            |                         |
| (a - b + c + e)                          |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                         |

| Resource                  | Description                      | 2025-26<br>Projected Totals |
|---------------------------|----------------------------------|-----------------------------|
| 7710                      | State School Facilities Projects | 65,138.00                   |
| Total, Restricted Balance |                                  | 65,138.00                   |

| Description   | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| <b>A. DISTRICT</b>  |  |  |  |  |                             |  |
| <b>1. Total District Regular ADA</b>  |  |  |  |  |                             |  |
| 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) |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>   |  |  |  |  |                             |  |
| 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)   |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b>   |  |  |  |  |                             |  |
| 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)   |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| <b>4. Total, District Regular ADA</b>   |  |  |  |  |                             |  |
| <b>(Sum of Lines A1 through A3)</b>   |  |  |  |  |                             |  |
|   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>5. District Funded County Program ADA</b>  |  |  |  |  |                             |  |
| a. County Community Schools   |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| b. Special Education-Special Day Class  |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| c. Special Education-NPS/LCI  |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| d. Special Education Extended Year  |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| e. Other County Operated Programs:  |  |  |  |  |                             |  |
| Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| f. County School Tuition Fund   |  |  |  |  |                             |  |
| (Out of State Tuition) [EC 2000 and 46380]  |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| <b>g. Total, District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| <b>(Sum of Lines A5a through A5f)</b>   |  |  |  |  |                             |  |
|   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>6. TOTAL DISTRICT ADA</b>  |  |  |  |  |                             |  |
| <b>(Sum of Line A4 and Line A5g)</b>  |  |  |  |  |                             |  |
|   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>7. Adults in Correctional Facilities</b>   |  |  |  |  |                             |  |
|   |  |  |  |  | 0.00                        |  |
| <b>8. Charter School ADA</b>  |  |  |  |  |                             |  |
| <b>(Enter Charter School ADA using Tab C. Charter School ADA)</b>   |  |  |  |  |                             |  |
|   |  |  |  |  |                             |  |

| Description  | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |  |  |  |  |                             |  |
| <b>1. County Program Alternative Education Grant ADA</b>   |  |  |  |  |                             |  |
| a. County Group Home and Institution Pupils  |  |  |  |  | 0.00                        |  |
| b. Juvenile Halls, Homes, and Camps  | 24.22                                    | 24.22  | 39.25  | 41.07  | 16.85                       | 70.0%                                  |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      | 6.51                                     | 6.51   | 13.28  | 12.84  | 6.33                        | 97.0%                                  |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | <b>30.73</b>                             | <b>30.73</b>   | <b>52.53</b>                                       | <b>53.91</b>                                   | <b>23.18</b>                | <b>75.0%</b>                           |
| <b>2. District Funded County Program ADA</b>   |  |  |  |  |                             |  |
| a. County Community Schools  |  |  |  |  | 0.00                        |  |
| b. Special Education-Special Day Class   | 293.26                                   | 293.26   | 293.26   | 293.26   | 0.00                        | 0.0%                                   |
| c. Special Education-NPS/LCI   | 15.10                                    |  |  |  | 0.00                        |  |
| d. Special Education Extended Year   | 15.10                                    | 15.10  | 15.10  | 15.10  | 0.00                        | 0.0%                                   |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |  |  |  |  | 0.00                        |  |
| f. County School Tuition Fund<br>(Out of State Tuition) [EC 2000 and 46380]  |  |  |  |  | 0.00                        |  |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | <b>323.46</b>                            | <b>308.36</b>  | <b>308.36</b>                                      | <b>308.36</b>                                  | <b>0.00</b>                 | <b>0.0%</b>                            |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | <b>354.19</b>                            | <b>339.09</b>  | <b>360.89</b>                                      | <b>362.27</b>                                  | <b>23.18</b>                | <b>7.0%</b>                            |
| <b>4. Adults in Correctional Facilities</b>  |  |  |  |  | 0.00                        |  |
| <b>5. County Operations Grant ADA</b>  | 29,924.17                                | 29,924.17  | 29,926.04  | 29,926.04                                      | 1.87                        | 0.0%                                   |
| <b>6. Charter School ADA</b><br>(Enter Charter School ADA using Tab C. Charter School ADA)                             |  |  |  |  |                             |  |

| Description   | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| <b>C. CHARTER SCHOOL ADA</b>  |  |  |  |  |                             |  |
| 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.    |  |  |  |  |                             |  |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |  |  |  |  |                             |  |
| <b>1. Total Charter School Regular ADA</b>  |  |  |  |  | 0.00                        |  |
| <b>2. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| a. County Group Home and Institution Pupils   |  |  |  |  | 0.00                        |  |
| b. Juvenile Halls, Homes, and Camps   |  |  |  |  | 0.00                        |  |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |  |  |  |  | 0.00                        |  |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>3. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| a. County Community Schools   |  |  |  |  | 0.00                        |  |
| b. Special Education-Special Day Class  |  |  |  |  | 0.00                        |  |
| c. Special Education-NPS/LCI  |  |  |  |  | 0.00                        |  |
| d. Special Education Extended Year  |  |  |  |  | 0.00                        |  |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |  |  |  |  | 0.00                        |  |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                                     | 0.00   | 0.00   | 0.00   | 0.00                        | 0.0%                                   |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |  |  |  |  |                             |  |
| <b>5. Total Charter School Regular ADA</b>  |  |  |  |  | 0.00                        |  |
| <b>6. Charter School County Program Alternative Education ADA</b>   |  |  |  |  |                             |  |
| a. County Group Home and Institution Pupils   |  |  |  |  | 0.00                        |  |
| b. Juvenile Halls, Homes, and Camps   |  |  |  |  | 0.00                        |  |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   | 11.30                                    | 11.30  | 11.30  | 12.84  | 1.54                        | 14.0%                                  |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 11.30                                    | 11.30  | 11.30  | 12.84  | 1.54                        | 14.0%                                  |
| <b>7. Charter School Funded County Program ADA</b>  |  |  |  |  |                             |  |
| a. County Community Schools   | 241.75                                   | 241.75   | 251.48   | 251.48   | 9.73                        | 4.0%                                   |
| b. Special Education-Special Day Class  |  |  |  |  | 0.00                        |  |
| c. Special Education-NPS/LCI  |  |  |  |  | 0.00                        |  |
| d. Special Education Extended Year  |  |  |  |  | 0.00                        |  |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |  |  |  |  | 0.00                        |  |
| <b>f. Total, Charter School Funded County Program ADA</b>   |  |  |  |  |                             |  |

| Description   | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| Program ADA<br>(Sum of Lines C7a through C7e)   | 241.75                                   | 241.75   | 251.48   | 251.48   | 9.73                        | 4.0%                                   |
| 8. TOTAL CHARTER SCHOOL ADA<br>(Sum of Lines C5, C6d, and C7f)                            | 253.05                                   | 253.05   | 262.78   | 264.32   | 11.27                       | 4.0%                                   |
| 9. TOTAL CHARTER SCHOOL ADA<br>Reported in Fund 01, 09, or 62<br>(Sum of Lines C4 and C8) | 253.05                                   | 253.05   | 262.78   | 264.32   | 11.27                       | 4.0%                                   |

73 Madera County Superintendent of Schools

| 2025-2026 Cash Flow |  | July          | August        | September     | October       | November      | December      | January       | February      | March         | April         | May           | June          | Accruals      | Adjustments    | Form 01 | Budget Diff    | Budget Diff    |                        |               |
|---------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------|----------------|----------------|------------------------|---------------|
| ObjectText          | Title                                      | Beg Balance   | Actuals       | Estimate      | Estimate      | Estimate      | Estimate      |               |                | TOTAL   | BUDGET         | W/O Accruals   | W/ Accruals            |               |
| 9110                | A. BEGINNING CASH                          | 59,155,812.42 | 59,155,812.42 | 55,732,972.38 | 57,797,018.59 | 57,818,815.57 | 62,139,142.25 | 62,375,610.36 | 73,878,555.68 | 73,132,788.23 | 65,861,786.78 | 61,853,282.69 | 56,919,985.25 |               |                |         |                |                |                        |               |
|                     | B. RECEIPTS                                |               |               |               |               |               |               |               |               |               |               |               |               |               |                |         |                |                |                        |               |
| 8010-8019           | Principal Apportionment                    |               | 324,772.00    | 324,772.00    | 587,118.00    | 584,590.00    | 584,590.00    | 587,117.00    | 584,590.00    | 0.00          | 461,830.00    | 458,365.00    | 457,197.00    | 978,130.00    | 0.00           | 0.00    | 5,933,071.00   | 5,933,071.00   | 0.00                   | 0.00          |
| 8020-8079           | Property Taxes                             |               | 0.00          | 0.00          | 564,748.61    | 0.00          | 5.49          | 6,949,700.69  | 0.00          | 500,417.47    | 0.00          | 4,665,740.27  | 33,245.31     | 811,413.51    | 35,556.65      | 0.00    | 13,560,828.00  | 13,560,828.00  | 35,556.65              | 0.00          |
| 8080-8099           | Misc Funds                                 |               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           | 0.00                   | 0.00          |
| 8100-8299           | Federal Revenue                            |               | 0.00          | 0.00          | 160,157.00    | 672,162.92    | 201,354.00    | 155,624.86    | 140,726.58    | 81,094.50     | 82,220.72     | 661,068.52    | 24,887.56     | 199,418.37    | 4,980,805.97   | 0.00    | 7,359,521.00   | 7,359,521.00   | 4,980,805.97           | 0.00          |
| 8300-8599           | Other State Revenue                        |               | 754,882.00    | 698,307.00    | 2,076,606.54  | 1,488,063.28  | 1,362,032.22  | 1,290,895.87  | 1,387,934.43  | -3,996.52     | 110,987.81    | 64,557.56     | 88,751.21     | 1,946,714.54  | 4,639,748.06   | 0.00    | 15,905,484.00  | 15,905,484.00  | 4,639,748.06           | 0.00          |
| 8600-8799           | Other Local Revenue                        |               | 497,298.10    | 490,359.80    | 2,571,373.79  | 5,247,458.52  | 1,627,613.41  | 6,621,595.91  | 1,437,016.50  | -3,364,153.65 | -1,010,683.23 | 1,122,372.50  | -2,414,881.88 | 5,493,218.84  | 3,414,772.39   | 0.00    | 21,733,361.00  | 21,733,361.00  | 3,414,772.39           | 0.00          |
| 8910-8929           | Interfund Transfers In                     |               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           | 0.00                   | 0.00          |
| 8930-8979           | All Other Financing Sources                |               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 467,178.00    | 0.00           | 0.00    | 467,178.00     | 467,178.00     | 0.00                   | 0.00          |
|                     | TOTAL RECEIPTS                             | 0.00          | 1,576,952.10  | 1,513,438.80  | 5,960,003.94  | 7,992,274.72  | 3,775,595.12  | 15,604,934.33 | 3,550,267.51  | -2,786,638.20 | -355,644.69   | 6,972,103.84  | -1,810,800.79 | 9,896,073.26  | 13,070,883.07  | 0.00    | 64,959,443.00  | 64,959,443.00  | 13,070,883.07          | 0.00          |
|                     | C. DISBURSEMENTS                           |               |               |               |               |               |               |               |               |               |               |               |               |               |                |         |                |                |                        |               |
| 1000-1999           | Certificated Salaries                      |               | 416,110.02    | 1,046,476.43  | 1,047,869.00  | 1,057,342.99  | 1,087,715.69  | 1,086,469.32  | 1,032,331.21  | 1,055,418.60  | 1,123,215.71  | 1,158,160.48  | 1,141,187.62  | 1,398,285.46  | 239,600.47     | 0.00    | 12,890,183.00  | 12,890,183.00  | 239,600.47             | 0.00          |
| 2000-2999           | Classified Salaries                        |               | 631,825.90    | 1,150,773.96  | 1,237,266.53  | 1,295,786.84  | 1,261,297.18  | 1,264,516.31  | 1,220,541.94  | 1,284,132.03  | 1,520,235.49  | 1,547,541.82  | 1,454,586.86  | 2,016,804.67  | 413,046.47     | 0.00    | 16,298,356.00  | 16,298,356.00  | 413,046.47             | 0.00          |
| 3000-3999           | Employee Benefits                          |               | 535,650.47    | 1,046,732.56  | 1,097,290.82  | 1,068,280.06  | 1,097,196.81  | 1,149,646.91  | 1,085,071.49  | 1,091,469.03  | 1,299,349.01  | 1,260,258.64  | 1,283,274.55  | 209,456.62    | 1,489,663.04   | 0.00    | 13,713,340.00  | 13,713,340.00  | 1,489,663.04           | 0.00          |
| 4000-4999           | Books and Supplies                         |               | 36,614.28     | 76,420.48     | 139,108.29    | 125,745.48    | 114,001.77    | 139,972.69    | 116,507.47    | 78,221.38     | 192,416.93    | 745,303.77    | 280,929.41    | 455,232.01    | 307,557.04     | 0.00    | 2,808,031.00   | 2,808,031.00   | 307,557.04             | 0.00          |
| 5000-5999           | Services                                   |               | 347,214.78    | 350,641.22    | 900,670.03    | 649,655.77    | 284,363.03    | 1,164,851.25  | 629,745.00    | 576,151.63    | 2,283,309.00  | 2,856,426.21  | 2,034,171.30  | 3,002,641.95  | 2,938,128.83   | 0.00    | 18,017,970.00  | 18,017,970.00  | 2,938,128.83           | 0.00          |
| 6000-6599           | Capital Outlay                             |               | 1,075,751.17  | 269,413.90    | 333,469.91    | 419,277.97    | 207,018.00    | 213,067.46    | 431,883.02    | 642,072.19    | 3,347,454.70  | 229,758.37    | -914,267.97   | 3,227,048.95  | 674,239.34     | 0.00    | 10,156,187.00  | 10,156,187.00  | 674,239.34             | 0.00          |
| 7000-7499           | Other Outgo                                |               | 729,177.80    | 2,958.45      | 1,001,501.65  | 582,187.81    | 2,958.45      | -104,339.00   | 4,032.60      | 1,734.95      | -283,018.24   | 3,686,037.72  | 0.00          | -2,670,797.14 | -786,765.04    | 0.00    | 2,165,670.00   | 2,165,670.00   | -786,765.04            | 0.00          |
| 7600-7629           | Interfund Transfers Out                    |               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 825,000.00    | 375,000.00     | 0.00    | 1,200,000.00   | 1,200,000.00   | 375,000.00             | 0.00          |
| 7630-7699           | All Other Financing Uses                   |               | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           | 0.00                   | 0.00          |
|                     | TOTAL DISBURSEMENTS                        | 0.00          | 3,772,344.42  | 3,943,417.00  | 5,757,176.23  | 5,198,276.92  | 4,054,550.93  | 4,914,184.94  | 4,520,112.73  | 4,729,199.81  | 9,482,962.59  | 11,483,487.01 | 5,279,881.76  | 8,463,672.52  | 5,650,470.14   | 0.00    | 77,249,737.00  | 77,249,737.00  | 5,650,470.14           | 0.00          |
|                     | D. BALANCE SHEET                           |               |               |               |               |               |               |               |               |               |               |               |               |               |                |         |                |                |                        |               |
|                     | Assets                                     |               |               |               |               |               |               |               |               |               |               |               |               |               |                |         |                |                |                        |               |
| 9111-9199           | Cash Not In Treasury                       | 3,390.22      | -974.30       | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 4,364.52      | 2,130.00       | 0.00    | -2,130.00      | -3,390.22      |                        |               |
| 9200-9299           | Accounts Receivable                        | 12,134,634.19 | 700,102.47    | 4,385,544.01  | 86,649.48     | 1,485,981.52  | 275,375.84    | 576,597.84    | 123,593.33    | 469.22        | 4,293,363.77  | -38,809.82    | 3,128,319.19  | -2,882,552.67 | -13,038,158.35 | 0.00    | 13,038,158.35  | -12,134,634.19 |                        |               |
| 9310                | Due From Other Funds                       | 76,931.27     | 64,957.46     | 9,956.98      | 538.83        | 19,125.88     | 0.00          | 0.00          | 0.00          | 0.00          | -8,997.05     | 0.00          | 0.00          | -85,582.10    | 0.00           | 0.00    | 76,931.27      | -76,931.27     |                        |               |
| 9320                | Stores                                     | 3,442.03      | -2,641.20     | 510.80        | -2,672.60     | -2,280.36     | -643.69       | -743.06       | -842.58       | -1,583.95     | 0.00          | 0.00          | 0.00          | 14,338.67     | -3,759.45      | 0.00    | 3,759.45       | -3,442.03      |                        |               |
| 9330                | Prepaid Expenses                           | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
| 9340                | Other Current Assets                       | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
| 9490                | Deferred Outflows of Rs                    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
|                     | SUBTOTAL ASSETS                            | 12,218,397.71 | 761,444.43    | 4,396,011.79  | 84,515.71     | 1,502,827.04  | 274,732.15    | 575,854.78    | 122,750.75    | -1,114.73     | 4,284,366.72  | -38,809.82    | 3,128,319.19  | -2,949,431.58 | -13,039,787.80 | 0.00    | 13,116,719.07  |                |                        |               |
|                     | Liabilities                                | 0.00          |               |               |               |               |               |               |               |               |               |               |               |               |                |         |                |                |                        |               |
| 9500-9599           | Accounts Payable                           | 3,921,257.96  | 1,985,005.33  | -101,464.14   | -34,453.56    | -62,902.84    | -240,691.77   | -236,341.15   | -101,327.02   | -245,951.29   | -1,545,736.48 | 383,104.46    | -1,685,774.67 | 2,740,376.20  | -5,654,229.59  | 0.00    | 8,721,644.47   | -3,921,257.96  | -3,067,414.88          | -8,721,644.47 |
| 9610-9620           | Due To Other Funds/Groups                  | 346,739.34    | 3,886.82      | 3,451.52      | 300,000.00    | 39,401.00     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | -346,739.34    |                        |               |
| 9640                | Current Loans                              | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
| 9650                | Deferred Revenues                          | 35,468.72     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 35,468.72     | 34,854.72      | 0.00    | -34,854.72     | -35,468.72     |                        |               |
| 9690                | Deferred Inflows of Rs                     | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
|                     | SUBTOTAL LIABILITIES                       | 4,303,466.02  | 1,988,892.15  | -98,012.62    | 265,546.44    | -23,501.84    | -240,691.77   | -236,341.15   | -101,327.02   | -245,951.29   | -1,545,736.48 | 383,104.46    | -1,685,774.67 | 2,775,844.92  | -5,619,374.87  | 0.00    | 8,686,789.75   |                |                        |               |
| 9910                | Nonoperating Suspense Clearing - Audit Adj | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00    | 0.00           | 0.00           |                        |               |
|                     | TOTAL BALANCE SHEET                        | 7,914,931.69  | -1,227,447.72 | 4,494,024.41  | -181,030.73   | 1,526,328.88  | 515,423.92    | 812,195.93    | 224,077.77    | 244,836.56    | 5,830,103.20  | -421,914.28   | 4,814,093.86  | -5,725,276.50 | -7,420,412.93  | 0.00    | 4,429,929.32   |                | Ending Bal Sheet Accts |               |
|                     | E. NET INCREASE/DECREASE                   |               | -3,422,840.04 | 2,064,046.21  | 21,796.98     | 4,320,326.68  | 236,468.11    | 11,502,945.32 | -745,767.45   | -7,271,001.45 | -4,008,504.09 | -4,933,297.45 | -2,276,588.70 | -4,292,875.76 | 0.00           | 0.00    | -16,720,223.32 |                |                        |               |
|                     | F. ENDING CASH                             |               | 55,732,972.38 | 57,797,018.59 | 57,818,815.57 | 62,139,142.25 | 62,375,610.36 | 73,878,555.68 | 73,132,788.23 | 65,861,786.78 | 61,853,282.69 | 56,919,985.25 | 54,643,396.55 | 50,350,520.79 |                | 0.00    | 7,914,931.69   |                | Beg Bal Sheet Accts    |               |
|                     | G. ENDING CASH + ACCRUALS                  |               |               |               |               |               |               |               |               |               |               |               |               |               |                | 0.00    | 50,350,520.79  |                | Ending Cash            |               |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) |                      | 29,926.04                            | 0.00%                      | 29,926.04              | 0.00%                      | 29,926.04              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF Sources   | 8010-8099            | 10,830,727.00                        | (.40%)                     | 10,787,281.00          | (.40%)                     | 10,744,300.00          |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 3. Other State Revenues   | 8300-8599            | 1,055,877.00                         | 0.00%                      | 1,055,877.00           | 0.00%                      | 1,055,877.00           |
| 4. Other Local Revenues   | 8600-8799            | 5,196,973.00                         | 0.00%                      | 5,196,973.00           | 0.00%                      | 5,196,973.00           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 323,385.00                           | (100.00%)                  |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | (1,761,068.00)                       | 0.00%                      | (1,761,068.00)         | 0.00%                      | (1,761,068.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 15,645,894.00                        | (2.34%)                    | 15,279,063.00          | (.28%)                     | 15,236,082.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 2,427,284.00           |                            | 2,463,693.26           |
| b. Step & Column Adjustment   |                      |                                      |                            | 36,409.26              |                            | 36,955.40              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 2,427,284.00                         | 1.50%                      | 2,463,693.26           | 1.50%                      | 2,500,648.66           |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 5,198,598.00           |                            | 5,276,576.97           |
| b. Step & Column Adjustment   |                      |                                      |                            | 77,978.97              |                            | 79,148.65              |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 5,198,598.00                         | 1.50%                      | 5,276,576.97           | 1.50%                      | 5,355,725.62           |
| 3. Employee Benefits  | 3000-3999            | 3,436,055.00                         | .55%                       | 3,454,953.30           | 1.10%                      | 3,492,957.79           |
| 4. Books and Supplies   | 4000-4999            | 770,692.00                           | 3.08%                      | 794,429.31             | 2.75%                      | 816,276.12             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 1,091,570.00                         | 3.08%                      | 1,125,190.36           | 2.75%                      | 1,156,133.09           |
| 6. Capital Outlay   | 6000-6999            | 4,433,971.00                         | (7.29%)                    | 4,110,586.00           | 0.00%                      | 4,110,586.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 2,417,672.00                         | (11.39%)                   | 2,142,184.00           | 2.04%                      | 2,185,924.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (4,793,365.00)                       | (.86%)                     | (4,752,035.00)         | 0.00%                      | (4,752,035.00)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,500,000.00                         | 0.00%                      | 1,500,000.00           | 0.00%                      | 1,500,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 16,482,477.00                        | (2.23%)                    | 16,115,578.20          | 1.56%                      | 16,366,216.28          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      | (836,583.00)                         |                            | (836,515.20)           |                            | (1,130,134.28)         |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 24,268,257.00                        |                            | 23,431,674.00          |                            | 22,595,158.80          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 23,431,674.00                        |                            | 22,595,158.80          |                            | 21,465,024.52          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,572.03                             |                            | 5,572.03               |                            | 5,572.03               |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned   | 9780         | 6,597,817.00                         |                            | 5,717,335.98           |                            | 4,479,931.98           |
| e. Unassigned/Unappropriated  |              |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 14,778,879.44                        |                            | 14,729,303.33          |                            | 14,959,197.75          |
| 2. Unassigned/Unappropriated  | 9790         | 2,049,405.53                         |                            | 2,142,947.46           |                            | 2,020,322.76           |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)  |              | 23,431,674.00                        |                            | 22,595,158.80          |                            | 21,465,024.52          |
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 14,778,879.44                        |                            | 14,729,303.33          |                            | 14,959,197.75          |
| c. Unassigned/Unappropriated  | 9790         | 2,049,405.53                         |                            | 2,142,947.46           |                            | 2,020,322.76           |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)   |              |                                      |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                                 |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                 |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                 |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              | 16,828,284.97                        |                            | 16,872,250.79          |                            | 16,979,520.51          |
| <b>F. ASSUMPTIONS</b>   |              |                                      |                            |                        |                            |                        |
| 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.  |              |                                      |                            |                        |                            |                        |
| The LCFF Calculation was completed by applying 2.30% COLA in 25-26, 2.41% in 26-27, and 3.06% in 27-28 based on the Department of Finance Estimates and the School Services Dartboard. The 2024-25 P2 Revision ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current and subsequent years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed, passed through from districts (object 8710), was calculated per district using the 2024-25 P2 Revision ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on the School Services Dartboard's CPI. The RRMA is adjusted in the outer years based on projected expenditures. All One-time funds and expenses are deducted from the outer years. |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) |                      |                                      |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF Sources   | 8010-8099            | 8,663,172.00                         | 0.00%                      | 8,663,172.00           | 0.00%                      | 8,663,172.00           |
| 2. Federal Revenues   | 8100-8299            | 7,619,666.00                         | 0.00%                      | 7,619,666.00           | 0.00%                      | 7,619,666.00           |
| 3. Other State Revenues   | 8300-8599            | 14,799,102.00                        | 0.00%                      | 14,799,102.00          | 0.00%                      | 14,799,102.00          |
| 4. Other Local Revenues   | 8600-8799            | 16,454,047.00                        | .72%                       | 16,573,044.00          | .93%                       | 16,727,778.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Sources  | 8930-8979            | 143,793.00                           | (100.00%)                  |                        | 0.00%                      |                        |
| c. Contributions  | 8980-8999            | 1,761,068.00                         | 0.00%                      | 1,761,068.00           | 0.00%                      | 1,761,068.00           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 49,440,848.00                        | (.05%)                     | 49,416,052.00          | .31%                       | 49,570,786.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 10,243,493.00          |                            | 10,395,545.40          |
| b. Step & Column Adjustment   |                      |                                      |                            | 153,652.40             |                            | 155,933.18             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | (1,600.00)             |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 10,243,493.00                        | 1.48%                      | 10,395,545.40          | 1.50%                      | 10,551,478.58          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 10,643,324.00          |                            | 10,802,973.86          |
| b. Step & Column Adjustment   |                      |                                      |                            | 159,649.86             |                            | 162,044.61             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 10,643,324.00                        | 1.50%                      | 10,802,973.86          | 1.50%                      | 10,965,018.47          |
| 3. Employee Benefits  | 3000-3999            | 9,864,044.00                         | .68%                       | 9,930,697.65           | 1.07%                      | 10,036,956.11          |
| 4. Books and Supplies   | 4000-4999            | 2,188,895.00                         | 2.00%                      | 2,232,628.00           | 2.75%                      | 2,294,025.27           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 16,901,724.00                        | 1.92%                      | 17,225,419.00          | 2.75%                      | 17,699,118.02          |
| 6. Capital Outlay   | 6000-6999            | 6,598,695.00                         | (2.18%)                    | 6,454,902.00           | 0.00%                      | 6,454,902.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 627,198.00                           | (72.50%)                   | 172,509.00             | 0.00%                      | 172,509.00             |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 4,233,726.00                         | (.98%)                     | 4,192,396.00           | 0.00%                      | 4,192,396.00           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 61,301,099.00                        | .17%                       | 61,407,070.91          | 1.56%                      | 62,366,403.45          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (11,860,251.00)                      |                            | (11,991,018.91)        |                            | (12,795,617.45)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 42,802,489.00                        |                            | 30,942,238.00          |                            | 18,951,219.09          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 30,942,238.00                        |                            | 18,951,219.09          |                            | 6,155,601.64           |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 30,942,238.00                        |                            | 18,951,219.09          |                            | 6,155,601.64           |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                                      |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                                      |                            |                        |                            |                        |

| Description   | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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<br>(Line D3f must agree with line D2)  |              | 30,942,238.00                        |                            | 18,951,219.09          |                            | 6,155,601.64           |
| <b>E. AVAILABLE RESERVES</b>  |              |                                      |                            |                        |                            |                        |
| 1. County School Service Fund   |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                                      |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                                      |                            |                        |                            |                        |
| c. Unassigned/Unappropriated Amount   | 9790         |                                      |                            |                        |                            |                        |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)   |              |                                      |                            |                        |                            |                        |
| 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)  |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>   |              |                                      |                            |                        |                            |                        |
| 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.  |              |                                      |                            |                        |                            |                        |
| The LCFF Calculation was completed by applying 2.30% COLA in 25-26, 2.41% in 26-27, and 3.06% in 27-28 based on the Department of Finance Estimates and the School Services Dartboard. The 2024-25 P2 Revision ADA was also used in the LCFF Calculation for County Operations program and all other programs for the current and subsequent years. The Local Revenues LCFF Calculation for Special Ed and Alt Ed, passed through from districts (object 8710), was calculated per district using the 2024-25 P2 Revision ADA. Step and column increases are anticipated to be approximately 1.5%. The projected budget includes expected increases in Benefits of .05% H & W and additional STRS/PERS Anticipated Increases. Supplies and services (Objects 4xxx & 5xxx) are projected to increase based on the School Services Dartboard's CPI. The RRMA is adjusted in the outer years based on projected expenditures. All One-time funds and expenses are deducted from the outer years. |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) |                      | 29,926.04                            | 0.00%                      | 29,926.04              | 0.00%                      | 29,926.04              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF Sources   | 8010-8099            | 19,493,899.00                        | (.22%)                     | 19,450,453.00          | (.22%)                     | 19,407,472.00          |
| 2. Federal Revenues   | 8100-8299            | 7,619,666.00                         | 0.00%                      | 7,619,666.00           | 0.00%                      | 7,619,666.00           |
| 3. Other State Revenues   | 8300-8599            | 15,854,979.00                        | 0.00%                      | 15,854,979.00          | 0.00%                      | 15,854,979.00          |
| 4. Other Local Revenues   | 8600-8799            | 21,651,020.00                        | .55%                       | 21,770,017.00          | .71%                       | 21,924,751.00          |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 467,178.00                           | (100.00%)                  | 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)  |                      | 65,086,742.00                        | (.60%)                     | 64,695,115.00          | .17%                       | 64,806,868.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 12,670,777.00          |                            | 12,859,238.66          |
| b. Step & Column Adjustment   |                      |                                      |                            | 190,061.66             |                            | 192,888.58             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (1,600.00)             |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 12,670,777.00                        | 1.49%                      | 12,859,238.66          | 1.50%                      | 13,052,127.24          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 15,841,922.00          |                            | 16,079,550.83          |
| b. Step & Column Adjustment   |                      |                                      |                            | 237,628.83             |                            | 241,193.26             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 15,841,922.00                        | 1.50%                      | 16,079,550.83          | 1.50%                      | 16,320,744.09          |
| 3. Employee Benefits  | 3000-3999            | 13,300,099.00                        | .64%                       | 13,385,650.95          | 1.08%                      | 13,529,913.90          |
| 4. Books and Supplies   | 4000-4999            | 2,959,587.00                         | 2.28%                      | 3,027,057.31           | 2.75%                      | 3,110,301.39           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 17,993,294.00                        | 1.99%                      | 18,350,609.36          | 2.75%                      | 18,855,251.11          |
| 6. Capital Outlay   | 6000-6999            | 11,032,666.00                        | (4.23%)                    | 10,565,488.00          | 0.00%                      | 10,565,488.00          |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 3,044,870.00                         | (23.98%)                   | 2,314,693.00           | 1.89%                      | 2,358,433.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (559,639.00)                         | 0.00%                      | (559,639.00)           | 0.00%                      | (559,639.00)           |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,500,000.00                         | 0.00%                      | 1,500,000.00           | 0.00%                      | 1,500,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 77,783,576.00                        | (.34%)                     | 77,522,649.11          | 1.56%                      | 78,732,619.73          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)   |                      | (12,696,834.00)                      |                            | (12,827,534.11)        |                            | (13,925,751.73)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 67,070,746.00                        |                            | 54,373,912.00          |                            | 41,546,377.89          |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 54,373,912.00                        |                            | 41,546,377.89          |                            | 27,620,626.16          |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 5,572.03                             |                            | 5,572.03               |                            | 5,572.03               |
| b. Restricted   | 9740                 | 30,942,238.00                        |                            | 18,951,219.09          |                            | 6,155,601.64           |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            | 0.00                   |                            | 0.00                   |

| Description  | Object Codes              | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|--|---------------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned  | 9780                      | 6,597,817.00                         |                            | 5,717,335.98           |                            | 4,479,931.98           |
| e. Unassigned/Unappropriated   |                           |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789                      | 14,778,879.44                        |                            | 14,729,303.33          |                            | 14,959,197.75          |
| 2. Unassigned/Unappropriated   | 9790                      | 2,049,405.53                         |                            | 2,142,947.46           |                            | 2,020,322.76           |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)   |                           | 54,373,912.00                        |                            | 41,546,377.89          |                            | 27,620,626.16          |
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>  |                           |                                      |                            |                        |                            |                        |
| 1. County School Service Fund  |                           |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750                      | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789                      | 14,778,879.44                        |                            | 14,729,303.33          |                            | 14,959,197.75          |
| c. Unassigned/Unappropriated   | 9790                      | 2,049,405.53                         |                            | 2,142,947.46           |                            | 2,020,322.76           |
| d. Negative Restricted Ending Balances<br>(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 E1 thru E2c)  |                           | 16,828,284.97                        |                            | 16,872,250.79          |                            | 16,979,520.51          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |                           | 21.63%                               |                            | 21.76%                 |                            | 21.57%                 |
| <b>F. RECOMMENDED RESERVES</b>   |                           |                                      |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |                           |                                      |                            |                        |                            |                        |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):  |                           |                                      |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | Yes                       |                                      |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |                           |                                      |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  | Madera and Mariposa SELPA |                                      |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(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) |                           |                                      |                            |                        |                            |                        |
|  |                           | 20,765,768.00                        |                            | 20,765,768.00          |                            | 20,765,768.00          |
| 2. County Office's Total Expenditures and Other Financing Uses<br>Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)                         |                           |                                      |                            |                        |                            |                        |
|  |                           | 77,783,576.00                        |                            | 77,522,649.11          |                            | 78,732,619.73          |
| 3. Calculating the Reserves  |                           |                                      |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |                           | 77,783,576.00                        |                            | 77,522,649.11          |                            | 78,732,619.73          |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |                           | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |                           | 77,783,576.00                        |                            | 77,522,649.11          |                            | 78,732,619.73          |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 8 for calculation details)   |                           | 3%                                   |                            | 3%                     |                            | 3%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |                           | 2,333,507.28                         |                            | 2,325,679.47           |                            | 2,361,978.59           |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 8 for calculation details)  |                           | 774,000.00                           |                            | 774,000.00             |                            | 774,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)   |                           | 2,333,507.28                         |                            | 2,325,679.47           |                            | 2,361,978.59           |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |                           | YES                                  |                            | YES                    |                            | YES                    |

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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range:

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

| Program / Fiscal Year  | Estimated Funded ADA                           |  | Percent Change | Status  |
|--|--|--|----------------|---------|
|  | First Interim                                  | Second Interim                                 |                |         |
|  | Projected Year Totals<br>(Form 01CSI, Item 1A) | Projected Year Totals<br>(Form AI) (Form MYPI) |                |         |
| <b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>      |  |  |                |         |
| Current Year (2025-26)   | 53.91  | 53.91  | 0.0%           | Met     |
| 1st Subsequent Year (2026-27)  | 53.91  | 53.91  | 0.0%           | Met     |
| 2nd Subsequent Year (2027-28)  | 53.91  | 53.91  | 0.0%           | Met     |
| <b>District Funded County Program ADA (Form AI, Line B2g)</b>                                      |  |  |                |         |
| Current Year (2025-26)   | 308.36   | 308.36   | 0.0%           | Met     |
| 1st Subsequent Year (2026-27)  | 308.36   | 308.36   | 0.0%           | Met     |
| 2nd Subsequent Year (2027-28)  | 308.36   | 308.36   | 0.0%           | Met     |
| <b>County Operations Grant ADA (Form AI, Line B5)</b>  |  |  |                |         |
| Current Year (2025-26)   | 29,926.04                                      | 29,926.04                                      | 0.0%           | Met     |
| 1st Subsequent Year (2026-27)  | 29,926.04                                      | 29,926.04                                      | 0.0%           | Met     |
| 2nd Subsequent Year (2027-28)  | 29,926.04                                      | 29,926.04                                      | 0.0%           | Met     |
| <b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b> |  |  |                |         |
| Current Year (2025-26)   | 0.00   | 0.00   | 0.0%           | Met     |
| 1st Subsequent Year (2026-27)  |  | 0.00   | 0.0%           | Not Met |
| 2nd Subsequent Year (2027-28)  |  | 0.00   | 0.0%           | Not Met |

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

N/A - The Charter Schools ADA corresponds to SACS Form 09. Their ADA has been reported on Form AI, Line C7.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range:

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

DATAENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year                   | LCFF Revenue                             |   | Percent Change | Status |
|-------------------------------|--|---|----------------|--------|
|                               | (Fund 01, Objects 8011, 8012, 8020-8089) |   |                |        |
|                               | First Interim<br>(Form 01CSI, Item 2A)   | Second Interim<br>Projected Year Totals |                |        |
| Current Year (2025-26)        | 19,493,899.00                            | 19,493,899.00                           | 0.0%           | Met    |
| 1st Subsequent Year (2026-27) | 19,459,630.00                            | 19,450,453.00                           | 0.0%           | Met    |
| 2nd Subsequent Year (2027-28) | 19,477,575.00                            | 19,407,472.00                           | -4%            | Met    |

**2B. Comparison of County Office LCFF Revenue to the Standard**

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

| Fiscal Year                   | Salaries and Benefits                                  |  | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
|                               | First Interim  | Second Interim   |                |        |
|                               | (Form 011, Objects 1000-3999)<br>(Form 01CSI, Item 3A) | Projected Year Totals<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) |                |        |
| Current Year (2025-26)        | 42,901,879.00  | 41,812,798.00  | -2.5%          | Met    |
| 1st Subsequent Year (2026-27) | 43,487,158.36  | 42,324,440.44  | -2.7%          | Met    |
| 2nd Subsequent Year (2027-28) | 44,182,738.33  | 42,902,785.23  | -2.9%          | Met    |

**3B. Comparison of County Office Salaries and Benefits to the Standard**

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

|   |                |
|---|----------------|
| County Office's Other Revenues and Expenditures Standard Percentage Range:    | -5.0% to +5.0% |
| County Office's Other Revenues and Expenditures Explanation Percentage Range: | -5.0% to +5.0% |

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

| Object Range / Fiscal Year  | First Interim<br>Projected Year Totals<br>(Form 01CSI, Item 4A) | Second interim<br>Projected Year Totals<br>(Fund 01/Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|---|---|--|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b> |   |  |                |  |
| Current Year (2025-26)  | 7,359,521.00  | 7,619,666.00   | 3.5%           | No                                     |
| 1st Subsequent Year (2026-27)                                       | 7,359,521.00  | 7,619,666.00   | 3.5%           | No                                     |
| 2nd Subsequent Year (2027-28)                                       | 7,359,521.00  | 7,619,666.00   | 3.5%           | No                                     |

Explanation:  
(required if Yes)

|  |               |               |     |    |
|--|---------------|---------------|-----|----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |               |               |     |    |
| Current Year (2025-26)   | 15,912,966.00 | 15,854,979.00 | -4% | No |
| 1st Subsequent Year (2026-27)  | 15,897,201.00 | 15,854,979.00 | -3% | No |
| 2nd Subsequent Year (2027-28)  | 15,897,201.00 | 15,854,979.00 | -3% | No |

Explanation:  
(required if Yes)

|  |               |               |     |    |
|--|---------------|---------------|-----|----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |               |               |     |    |
| Current Year (2025-26)   | 21,733,361.00 | 21,651,020.00 | -4% | No |
| 1st Subsequent Year (2026-27)  | 21,857,295.00 | 21,770,017.00 | -4% | No |
| 2nd Subsequent Year (2027-28)  | 22,044,574.00 | 21,924,751.00 | -5% | No |

Explanation:  
(required if Yes)

|   |              |              |      |     |
|---|--------------|--------------|------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |              |              |      |     |
| Current Year (2025-26)  | 2,808,031.00 | 2,959,587.00 | 5.4% | Yes |
| 1st Subsequent Year (2026-27)   | 2,848,107.64 | 3,027,057.31 | 6.3% | Yes |
| 2nd Subsequent Year (2027-28)   | 2,925,576.16 | 3,110,301.39 | 6.3% | Yes |

Explanation:  
(required if Yes)

The 115k increase is for additional materials for Arts and Music in Schools (AMS). The California State Preschool Quality Improvement Grant (CSPP QRIS) is responsible for the rest.

|  |               |               |      |    |
|--|---------------|---------------|------|----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |      |    |
| Current Year (2025-26)   | 18,017,970.00 | 17,993,294.00 | -.1% | No |
| 1st Subsequent Year (2026-27)  | 18,309,552.29 | 18,350,609.36 | .2%  | No |
| 2nd Subsequent Year (2027-28)  | 18,807,572.10 | 18,855,251.11 | .3%  | No |

Explanation:  
(required if Yes)

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | First Interim         | Second Interim        | Percent Change | Status |
|---|-----------------------|-----------------------|----------------|--------|
|   | Projected Year Totals | Projected Year Totals |                |        |
| <b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>                    |                       |                       |                |        |
| Current Year (2025-26)  | 45,005,848.00         | 45,125,665.00         | .3%            | Met    |
| 1st Subsequent Year (2026-27)   | 45,114,017.00         | 45,244,662.00         | .3%            | Met    |
| 2nd Subsequent Year (2027-28)   | 45,301,296.00         | 45,399,396.00         | .2%            | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b> |                       |                       |                |        |
| Current Year (2025-26)  | 20,826,001.00         | 20,952,881.00         | .6%            | Met    |
| 1st Subsequent Year (2026-27)   | 21,157,659.93         | 21,377,666.67         | 1.0%           | Met    |
| 2nd Subsequent Year (2027-28)   | 21,733,148.26         | 21,965,552.50         | 1.1%           | Met    |

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 4A  
if NOT met)

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

**Explanation:**

Books and Supplies  
(linked from 4A  
if NOT met)

**Explanation:**

Services and Other Exps  
(linked from 4A  
if NOT met)

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

**DATAENTRY:** Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

|  | Required Minimum Contribution | Second Interim Contribution   | Status |
|--|-------------------------------|---|--------|
|  |                               | Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) |        |
| 1. OMMA/RMA Contribution   | 463,109.88                    | 463,721.00  | Met    |
| 2. First Interim Contribution (information only)<br>(Form 01CSI, First Interim, Criterion 5, Line 1) |                               | 463,721.00  |        |

If status 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 (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Other (explanation must be provided)   |

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage<br>(Criterion 8B, Line 9)                                     | 21.6%                     | 21.8%                            | 21.6%                            |
| <b>County Office's Deficit Standard Percentage Levels<br/>(one-third of available reserves percentage):</b> | 7.2%                      | 7.3%                             | 7.2%                             |

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

Yes

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

a. Enter the name(s) of the SELPA(s): Madera and Mariposa SELPA

|   | Current Year<br>Projected Year Totals<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 20,765,768.00                                      | 20,765,768.00                    | 20,765,768.00                    |

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year                   | Projected Year Totals  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|--------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |        |
| Current Year (2025-26)        | (836,583.00)   | 16,482,477.00   | 5.1%  | Met    |
| 1st Subsequent Year (2026-27) | (836,515.20)   | 16,115,578.20   | 5.2%  | Met    |
| 2nd Subsequent Year (2027-28) | (1,130,134.28)   | 16,366,216.28   | 6.9%  | Met    |

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year                   | Ending Fund Balance<br>County School Service Fund<br>Projected Year Totals<br>(Form 011, Line F2)/(Form MYPI, Line D2) |               | Status |     |
|-------------------------------|--|---------------|--------|-----|
|                               | Current Year (2025-26)   | 54,373,912.00 |        | Met |
|                               | 1st Subsequent Year (2026-27)  | 41,546,377.89 |        | Met |
| 2nd Subsequent Year (2027-28) | 27,620,626.16  | Met           |        |     |

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

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

| Fiscal Year | Ending Cash Balance<br>County School Service Fund<br>(Form CASH, Line F, June Column) |               | Status |
|-------------|---|---------------|--------|
|             | Current Year (2025-26)  | 50,350,520.79 |        |

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

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

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

**Explanation:**  
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

|   | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 77,783,576.00             | 77,522,649.11                    | 78,732,619.73                    |
| <b>County Office's Reserve Standard Percentage Level:</b>   | <b>3%</b>                 | <b>3%</b>                        | <b>3%</b>                        |

**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

|   | Current Year          |                     |                     |
|---|-----------------------|---------------------|---------------------|
|   | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
|   | (2025-26)             | (2026-27)           | (2027-28)           |
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)  | 77,783,576.00         | 77,522,649.11       | 78,732,619.73       |
| 2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) |                       |                     |                     |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)                         | 77,783,576.00         | 77,522,649.11       | 78,732,619.73       |
| 4. Reserve Standard Percentage Level  | 3%                    | 3%                  | 3%                  |
| 5. Reserve Standard - by Percent (Line A3 times Line A4)                                      | 2,333,507.28          | 2,325,679.47        | 2,361,978.59        |
| 6. Reserve Standard - by Amount (From percentage level chart above)                           | 774,000.00            | 774,000.00          | 774,000.00          |
| 7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>                    | <b>2,333,507.28</b>   | <b>2,325,679.47</b> | <b>2,361,978.59</b> |

**8B. Calculating the County Office's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except line 4)   | Current Year          |                     |                     |
|---|-----------------------|---------------------|---------------------|
|   | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
|   | (2025-26)             | (2026-27)           | (2027-28)           |
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)   | 0.00                  |                     |                     |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)   | 14,778,879.44         | 14,729,213.65       | 14,959,108.06       |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)   | 2,049,405.53          | 2,143,037.14        | 2,020,412.45        |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) |                       | 0.00                | 0.00                |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)   | 0.00                  |                     |                     |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)   | 0.00                  |                     |                     |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)   | 0.00                  |                     |                     |
| 8. County Office's Available Reserve Amount (Lines B1 thru B7)  | 16,828,284.97         | 16,872,250.79       | 16,979,520.51       |
| 9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)   | 21.63%                | 21.76%              | 21.57%              |
| <b>County Office's Reserve Standard</b><br>(Section 8A, Line 7):  | <b>2,333,507.28</b>   | <b>2,325,679.47</b> | <b>2,361,978.59</b> |
| Status:   | Met                   | Met                 | Met                 |

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

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year   | First Interim<br>(Form 01CSI, Item S5A) | Second Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|---|---|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |   |   |                   |                  |         |
| Current Year (2025-26)  | (1,761,068.00)                          | (1,761,068.00)                          | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2026-27)   | (1,761,068.00)                          | (1,761,068.00)                          | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2027-28)   | (1,761,068.00)                          | (1,761,068.00)                          | 0.0%              | 0.00             | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>   |   |   |                   |                  |         |
| Current Year (2025-26)  | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2026-27)   | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| 2nd Subsequent Year (2027-28)   | 0.00                                    | 0.00                                    | 0.0%              | 0.00             | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |   |   |                   |                  |         |
| Current Year (2025-26)  | 1,200,000.00                            | 1,500,000.00                            | 25.0%             | 300,000.00       | Not Met |
| 1st Subsequent Year (2026-27)   | 1,200,000.00                            | 1,500,000.00                            | 25.0%             | 300,000.00       | Not Met |
| 2nd Subsequent Year (2027-28)   | 1,200,000.00                            | 1,500,000.00                            | 25.0%             | 300,000.00       | Not Met |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The 300k increase is for an additional fund transfer toward the OPEB liabilities requirement.

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current 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.

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

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

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) 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, 2025 |
|-------------------------------|----------------------|---|---|--------------------------------------|
|                               |                      | Funding Sources (Revenues)                          | Debt Service (Expenditures)                 |                                      |
| Leases                        | 18,14                | Rental Savings, RD Pass-thru, Facility Fees, and GF | Fund 01 Object Code 7438/7439               | 17,564,210                           |
| Certificates of Participation | 18,14                | Rental Savings, RD Pass-thru, Facility Fees, and GF | Fund 01 Object Code 7438/7439               | 17,564,210                           |
| General Obligation Bonds      |                      |   |   |                                      |
| Supp Early Retirement Program |                      |   |   |                                      |
| State School Building Loans   |                      |   |   |                                      |
| Compensated Absences          |                      | General Funds                                       | Fund 01 Object Code Classified Staff (2xxx) | 219,247                              |

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

|               | 3-5 Years | General Funds | Fund 01 Object Code 7439 | 78,287            |
|---------------|-----------|---------------|--------------------------|-------------------|
|               | 3-5 Years | General Funds | Fund 01 Object Code 7439 | 4,316,504         |
|               |           |               |                          |                   |
|               |           |               |                          |                   |
|               |           |               |                          |                   |
|               |           |               |                          |                   |
|               |           |               |                          |                   |
| <b>TOTAL:</b> |           |               |                          | <b>39,742,458</b> |

| Type of Commitment (continued):                                     | Prior Year (2024-25)   | Current Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|------------------------|------------------------|-------------------------------|-------------------------------|
|   | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Leases  |                        |                        |                               |                               |
| Certificates of Participation                                       | 1,336,267              | 1,326,384              | 1,346,382                     | 1,359,882                     |
| General Obligation Bonds  |                        |                        |                               |                               |
| Supp Early Retirement Program                                       |                        |                        |                               |                               |
| State School Building Loans   |                        |                        |                               |                               |
| Compensated Absences  |                        |                        |                               |                               |
| Other Long-term Commitments (continued):                            |                        |                        |                               |                               |
|   | 36,918                 | 39,799                 | 39,799                        | 39,799                        |
|   | 1,121,704              | 728,104                | 756,003                       | 786,243                       |
|   |                        | 579,267                | 124,578                       | 124,578                       |
|   |                        | 47,931                 | 47,931                        | 47,931                        |
|   |                        | 323,385                | 0                             | 0                             |
|   |                        |                        |                               |                               |
|   |                        |                        |                               |                               |
|   |                        |                        |                               |                               |
| <b>Total Annual Payments:</b>                                       | <b>2,494,889</b>       | <b>3,044,870</b>       | <b>2,314,693</b>              | <b>2,358,433</b>              |
| <b>Has total annual payment increased over prior year (2024-25)</b> |                        | <b>Yes</b>             | <b>No</b>                     | <b>No</b>                     |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments are determined by the current payment schedules, which include built-in increases. The Subscription Payable (SBITA) has increased by approximately \$600,000 to cover not only software subscriptions but also software maintenance services and the digital library. There is no fixed annual payment for Compensated Absences; the amount varies based on liabilities for unused vacation time for classified staff. The 2025-26 payments include \$1,326,384 COP, 39,799 Leases, 728,104 ESCAPE Finance System, 579,267 Instructional Software, 47,931 for SEIA SpEd Database, and 323,385 Rubrik IT Backup System.

**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**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

|   |   |     |
|---|---|-----|
| 1 | a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) | Yes |
|   | b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?                          | No  |
|   | c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?                        | No  |

|   |   |   |                |
|---|---|---|----------------|
| 2 | OPEB Liabilities  | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|   |   | 16,934,125.00                           | 13,970,253.00  |
|   | a. Total OPEB liability   | 0.00                                    | 0.00           |
|   | b. OPEB plan(s) fiduciary net position (if applicable)                                      | 16,934,125.00                           | 13,970,253.00  |
|   | c. Total/Net OPEB liability (Line 2a minus Line 2b)   | Actuarial                               | Actuarial      |
|   | d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Jul 01, 2023                            | Jun 30, 2025   |
|   | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  |   |                |

|   |  |   |                |
|---|--|---|----------------|
| 3 | OPEB Contributions   | First Interim<br>(Form 01CSI, Item S7A) | Second Interim |
|   |  | 0.00                                    | 0.00           |
|   | a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method      | 0.00                                    | 0.00           |
|   | Current Year (2025-26)   | 0.00                                    | 0.00           |
|   | 1st Subsequent Year (2026-27)  | 0.00                                    | 0.00           |
|   | 2nd Subsequent Year (2027-28)  | 0.00                                    | 0.00           |
|   | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | 1,295,268.00                            | 1,268,972.00   |
|   | Current Year (2025-26)   | 1,295,268.00                            | 1,268,972.00   |
|   | 1st Subsequent Year (2026-27)  | 1,295,268.00                            | 1,268,972.00   |
|   | 2nd Subsequent Year (2027-28)  | 1,295,268.00                            | 1,268,972.00   |
|   | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 1,017,091.00                            | 1,017,091.00   |
|   | Current Year (2025-26)   | 1,036,262.00                            | 1,036,262.00   |
|   | 1st Subsequent Year (2026-27)  | 1,051,183.00                            | 10,510,183.00  |
|   | 2nd Subsequent Year (2027-28)  | 1,051,183.00                            | 10,510,183.00  |
|   | d. Number of retirees receiving OPEB benefits  | 73.00                                   | 71.00          |
|   | Current Year (2025-26)   | 73.00                                   | 71.00          |
|   | 1st Subsequent Year (2026-27)  | 73.00                                   | 71.00          |
|   | 2nd Subsequent Year (2027-28)  | 73.00                                   | 71.00          |

4. Comments:

S7A-1 Yes, however, this is now a closed program. Only individuals employed before November 1, 1988, are eligible for the benefits.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

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

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

|     |
|-----|
| n/a |
|-----|

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

|     |
|-----|
| n/a |
|-----|

2 Self-Insurance Liabilities

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

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2025-26)
- 1st Subsequent Year (2026-27)
- 2nd Subsequent Year (2027-28)

| First Interim<br>(Form 01CSI, Item S7B) | Second Interim |
|---|----------------|
|   |                |
|   |                |
|   |                |

- b. Amount contributed (funded) for self-insurance programs

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

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

4 Comments:

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

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, upon settlement with certificated or classified staff:**

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

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

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

DATAENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

|  | Prior Year (2nd Interim)<br>(2024-25) | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 108.00                                | 108.00                    | 108.00                           | 108.00                           |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since First Interim Projections**

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

**One Year Agreement**

Total cost of salary settlement

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

% change in salary schedule from prior year

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

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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

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

[ ]

**Negotiations Not Settled**

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

[ ]

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

6. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

2. Total cost of H&W benefits

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

3. Percent of H&W cost paid by employer

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

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

|  |  |
|--|--|
|  |  |
| If Yes, amount of new costs included in the interim and MYPs |  |

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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

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

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

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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

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

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

|   | Prior Year (2nd Interim)<br>(2024-25) | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 184.00                                | 251.00                    | 251.00                           | 251.00                           |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 5 and 6.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since First Interim Projections**

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

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

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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

[ ]

**Negotiations Not Settled**

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

[ ]

6. Amount included for any tentative salary schedule increases

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

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

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

- Are costs of H&W benefit changes included in the interim 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

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

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

[ ]

|  | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Classified (Non-management) Step and Column Adjustments</b>     |                           |                                  |                                  |
| 1. Are step & column adjustments included in the interim and MYPs? |                           |                                  |                                  |
| 2. Cost of step & column adjustments                               |                           |                                  |                                  |
| 3. Percent change in step & column over prior year                 |                           |                                  |                                  |

|  | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------|----------------------------------|----------------------------------|
| <b>Classified (Non-management) Attrition (layoffs and retirements)</b>                                   |                           |                                  |                                  |
| 1. Are savings from attrition included in the interim and MYPs?  |                           |                                  |                                  |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? |                           |                                  |                                  |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

|     |
|-----|
| n/a |
|-----|

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

|  | Prior Year (2nd Interim)<br>(2024-25) | Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 135.10                                | 136.40                    | 136.40                           | 136.40                           |

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

|     |
|-----|
| n/a |
|-----|

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

|     |
|-----|
| n/a |
|-----|

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

Is the cost of salary settlement included in the interim 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

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

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|     |     |     |
|     |     |     |

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

| Current Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|---------------------------|----------------------------------|----------------------------------|
|---------------------------|----------------------------------|----------------------------------|

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

|     |     |     |
|-----|-----|-----|
| Yes | Yes | Yes |
|     |     |     |
|     |     |     |

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current 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?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

**End of County Office Second Interim Criteria and Standards Review**

Second Interim  
Original Budget 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Madera County Superintendent of Schools

Madera 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)

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

| FUND  | RESOURCE | NEG. EFB     |
|---|----------|--------------|
| 09  | 6230     | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |              |
| Total of negative resource balances for Fund 09   |          | (\$5,857.00) |

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

| FUND  | RESOURCE | OBJECT | VALUE        |
|---|----------|--------|--------------|
| 09  | 6230     | 9790   | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |        |              |

Second Interim  
Board Approved Operating Budget 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Madera County Superintendent of Schools

Madera 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)

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

| FUND  | RESOURCE | NEG. EFB     |
|---|----------|--------------|
| 09  | 6230     | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |              |
| Total of negative resource balances for Fund 09   |          | (\$5,857.00) |

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

| FUND  | RESOURCE | OBJECT | VALUE        |
|---|----------|--------|--------------|
| 09  | 6230     | 9790   | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |        |              |

Second Interim  
Actuals to Date 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Madera County Superintendent of Schools**

**Madera 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)

Second Interim  
Projected Totals 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Madera County Superintendent of Schools

Madera 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)

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

**Exception**

| FUND  | RESOURCE | NEG. EFB     |
|---|----------|--------------|
| 09  | 6230     | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |              |
| Total of negative resource balances for Fund 09   |          | (\$5,857.00) |

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

| FUND  | RESOURCE | OBJECT | VALUE        |
|---|----------|--------|--------------|
| 09  | 6230     | 9790   | (\$5,857.00) |
| Explanation: For revenue reconciliation related to the RS6230 Clean Energy grant, the negative fund balance indicates the amount owed to MCSOS. This balance will be cleared once we receive the remaining cash from CDE. |          |        |              |

**EXPORT VALIDATION CHECKS**

**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.)  
Explanation: The Cashflow worksheet is attached.

**Exception**

**Titles List (With Notes)**

Subset: Board Approval List - Start Date 9/29/2025



1      **Bog buddies [Book] 577 HEV**  
 Wetland animals.; Bogs.; Habitat (Ecology)  
 ; Science.; Earth Science.; Ecosystems.  
 New York, New York ::Beach Lane Books 2026 pages  
 cm.  
 Primary (P-3)  
**Summary Notes**  
 Discover the tiny yet abundant world of a wetland bog in  
 this new book in an illuminating nonfiction picture book  
 series that explores how even the smallest habitats play  
 big roles in nature.

**General Notes**  
 This is a preview copy from Simon and Schuster to help  
 schools with their collection development.

2      **A book of loves [Book] FIC RYL**  
 Likes and dislikes--Fiction.; Cats--Fiction.; Dogs--  
 Fiction.; Picture books  
 New York ::Beach Lane Books 2026 1 volume  
 (unpaged) : color illustration ; 24 x 24 cm.  
 Primary (P-3)  
**Summary Notes**  
 Cats love boxes and windows and toys...and other  
 things. Dogs love sticks and biscuits and puddles...and  
 other things. Children love bubbles and cake and  
 stories...and other things. But what do they all love?  
 Love.

**General Notes**  
 This is a preview copy from Simon and Schuster to help  
 schools with their collection development.

3      **Can you see what I see [Board Book]  
 Christmas / FIC WIC**  
 Picture puzzles.; Christmas--Fiction.; Board books.  
 New York, NY ::Cartwheel Books, an imprint of Scholastic  
 2008 1 volume (unpaged) : color illustrations ; 19 cm.

Primary (P-3)  
**Summary Notes**  
 Search-and-find challenges of hidden trinkets and toys in  
 picture puzzles for Christmas.

**General Notes**  
 On board pages.

4      **The case of old MacDonald and his farm [Book]  
 FIC TEA**  
 Mystery and detective stories; Farms--Fiction.; Domestic  
 animals--Fiction.; April Fools Day.; Detective and mystery  
 fiction; Picture books  
 New York ::Beach Lane Books 2026 pages cm.  
 Primary (P-3)  
**Summary Notes**  
 Something mysterious--and silly--is up at Old  
 MacDonald's farm. Thank goodness Officer Busby is on  
 the case, because, as she says, "Whoever did this knew  
 their business." Silly business, that is. What could  
 possibly be going on? Well, it's April 1st. And everyone  
 knows what that means...

**General Notes**  
 This is a preview copy from Simon and Schuster to help  
 schools with their collection development.

5      **Cells [Book] 571.6**  
 Cells--Literature.; Cytology.; Cells.  
 Huntington Beach, CA ::Teacher Created Materials 2016  
 32 pages : color illustrations ; 23 cm.  
 Primary (P-3)  
**Summary Notes**  
 You can't see them, but every living thing is made up of  
 cells. They are the building blocks of life. And each cell  
 has a specific function. What do the cells in your blood  
 do? What about the cells in your eyes? You might be  
 surprised to learn how these tiny cells have such  
 important duties.

**Content Notes**  
 Cell by cell -- Cell theory -- Inside cells -- Keepin' it  
 moving -- Little cells are a big deal -- Think like a scientist.

**General Notes**  
 Includes index.

## Titles List (With Notes)

Subset: Board Approval List - Start Date 9/29/2025

6 **The Dark Is for** [Book] FIC KOH

Darkness.; Bedtime & Dreams.; Science & Nature--Environment.

Simon & Schuster Books for Young Readers 0303

Primary (P-3)

**Summary Notes**

Magic comes to life when night arrives in this lyrical picture book with gorgeous illustrations by Caldecott Honoree Cindy Derby about embracing the beauty of darkness. The dark is for flying. The dark is for shining. The dark is for dreaming... Though darkness can be scary, beauty can be found in the stillness of the shadows. And in this stunning tale filled with poetic words and gorgeous art, we celebrate the darkness. From the creatures dancing in the blackness of the deep sea to those that wake when night falls in the forest, we feel the magic come to life. Jane Kohuth's musical text and Cindy Derby's stunning illustrations take us on an unforgettable journey to all the spectacular wonders that can only be found in the darkest of places.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

7 **A fish like me** [Book] FIC SUM

Children with disabilities--Fiction.; Hydrotherapy--Fiction.; People with disabilities--Fiction.; Physical therapy--Fiction.; Swimming--Fiction.; Imagination--Fiction.; Picture books

New York ::Atheneum Books for Young Readers 2026 pages cm.

Primary (P-3)

**Summary Notes**

Underwater, everything looks different--and everybody moves differently too. During swim therapy, a child discovers he can be anything: a catfish, a seahorse, a starfish cartwheeling across the universe. He finds the magic of moving in wholly new ways, just like he does on land in his trusty wheelchair.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

8 **Go Bananas** [Book] FIC PEE

Simon & Schuster Books for Young Readers 2026

Primary (P-3)

**Summary Notes**

Come join this quirky crew of silly bananas as they toss aside their frowns and turn our world upside down. Go bananas, go go bananas!

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

9 **Hairstory** [Book] FIC MAR

Hair--Fiction.; Identity (Philosophical concept)--Fiction.; Identity--Fiction.; African Americans--Fiction.; Picture books

New York ::Atheneum Books for Young Readers 2026 48 pages : color illustrations ; 26 cm.

Primary (P-3)

**Summary Notes**

With the lushest of language, a young girl getting her hair styled tells an overall history of African hair. Beads. Feathers. Cowries. Threads of gold. Ivory. Charcoal. Pearls. Bantu knots. Cornrows. Goddess Braids. Maps. Seeds. Afros. Clay. Dreadlocks. Woven with the greatest care. Across different African cultures. Everything rich with meaning.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

10 **How to Say You're Sorry** [Book] FIC CAL

Emotions--Fiction.; Feelings--Fiction.; Friendship--Fiction.

Beach Lane Books 0317

Primary (P-3)

**Summary Notes**

After hurting their friend's feelings, an elephant learns how to say "I'm sorry".

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

11 **I am a big fish** [Book] FIC JIN

Fishes--Juvenile fiction.; Size perception--Juvenile fiction.; Fishes--Fiction.; Size--Fiction.; Readers (Publications)

New York ::Simon Spotlight 2026 1 volume (unpaged) : color illustrations ; 24 cm.

Primary (P-3)

**Summary Notes**

The little fish thinks it's really a big fish. The other fish and sea creatures don't agree. Then, when they are in danger, the little fish shows just how big it really can be.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

## Titles List (With Notes)

Subset: Board Approval List - Start Date 9/29/2025



- 
- 12 **I'm busy [Book] FIC BLA**  
 Friendship--Fiction.; Time management--Fiction.; Picture books  
 New York ::Simon & Schuster Books for Young Readers 2025 pages cm.  
 Primary (P-3)  
**Summary Notes**  
 A flamingo, a girl, and a potato tackle what it's like to feel super-busy-all-the-time.
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
- 
- 13 **It's Almost Time for . . . Easter [Book] FIC OSO**  
 Easter--Fiction.; Rabbits--Fiction.; Picture books.; Humorous stories.  
 New York : ::Margaret K. McElderry Books 2026 1 volume (unpaginated) : color illustrations ; 23 cm.  
 Primary (P-3)  
**Summary Notes**  
 It's almost time for Easter, and excitement is running high. It might not be here yet, but there's so much to do before the joyful day arrives... From decorating and dyeing eggs in pastel hues, flaunting the most fabulous and fancy outfit, and diving into a basket filled with bunny-delivered goodies, there are endless ways to celebrate. But not everyone can read the signs of the highly anticipated holiday on the way.
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
- 
- 14 **I've got a dog [Board Book] a happy little tune / FIC BOY**  
 Dogs--Fiction.; Stories in rhyme.  
 [S.I.] ::Boynton Bookworks 2026 24 pages : chiefly illustrations (colour) ; 16 cm.  
 Primary (P-3)  
**Summary Notes**  
 I've Got a Dog is a jaunty and captivating board book about the many ways a dog brings joy and companionship. Whether they are howling tunes or sitting quietly by your side, when you've got a dog, you've got a lifelong friend.
- Based on the song wonderfully sung by Dwight Yoakam on Frog Trouble (Boynton's celebrated country music album).
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
- 
- 15 **Just One Oak: What a Single Tree Can Be [Book] 634 GIA**  
 Science.; Trees.; Oak Trees.; Nature.; Environmental science.; Ecosystems.; Forest ecology.  
 Beach Lane Books 0407  
 Primary (P-3)  
**Summary Notes**  
 Explore an oak tree, from its leafy crown to its roots underground, and learn all the amazing ways it supports the animals, plants, and habitat where it lives in this surprising and enlightening nonfiction picture book companion to the award-winning Fungi Grow. An oak tree is so much more than meets the eye.
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
- 
- 16 **Just try it [Book] someplace new! / FIC ROS**  
 Change--Fiction.; Grandmothers--Fiction.; Fathers and daughters--Fiction.; Picture books  
 New York ::Simon & Schuster Books for Young Readers 2026 pages cm.  
 Primary (P-3)  
**Summary Notes**  
 Phil encourages his daughter Lil to be open to new experiences when sleeping over at her grandma's house for the first time.
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
- 
- 17 **Lawn-mowing day [Board Book] FIC CAR**  
 Landscape gardening--Fiction.; Friendship--Fiction.  
 Little Simon 2026  
 Primary (P-3)  
**Summary Notes**  
 Little ones who love lawnmowers will also love these sweet animal friends. From author-illustrator Breanna Carzoo comes a cast of landscaping critters who snip, clip, and mow the day away.
- General Notes**  
 This is a preview copy from Simon and Schuster to help schools with their collection development.
-

## Titles List (With Notes)

Subset: Board Approval List - Start Date 9/29/2025

18 **Little Ghost's summerween** [Book] FIC WIL

Ghosts--Fiction.; Birthdays--Fiction.; Parties--Fiction.; Picture books

New York ::Beach Lane Books 2026 pages cm.

Primary (P-3)

**Summary Notes**

After attending his first birthday party, Little Ghost decides to throw himself a spooktacular summer birthday party with his family and friends.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

19 **Loops** [Book] FIC AWA

Confidence.; Shoes--Fiction.

Simon & Schuster Books for Young Readers 2026

Primary (P-3)

**Summary Notes**

A confidence-boosting picture book about the perseverance and positive self-talk needed to learn to tie your shoelaces.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

20 **Mi cielo, my sky** [Board Book] FIC ELY

Family--Fiction.; Love--Fiction.; Mother and child--Fiction.

Little Simon 2026

Primary (P-3)

**Summary Notes**

This sweet, bilingual board book celebrates the love and connection between moms and their bebés.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

21 **My Heart Knows Love** [Board Book] FIC YAV

Family--Fiction.; Family--Parents.; Emotions--Fiction.; Love--Fiction.

Little Simon 2026

Primary (P-3)

**Summary Notes**

Celebrate all the love between parents and their children in this sweet board book.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

22 **Nani and the Lion** [Book] FIC WIL

Lions--Fiction.; Big cats--Fiction.; Drum--Fiction.; Grassland animals--Fiction.; Noise--Fiction.; Animal fiction.; Picture books.

New York ::Atheneum Books for Young Readers 2024 pages cm.

Primary (P-3)

**Summary Notes**

A rhythmic picture book about an irrepressible little drummer determined to outwit the grumpy, noise-hating Lion.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

23 **Oh, the thinks you can think** [Board Book] FIC SEU

Imagination--Fiction.; Thought and thinking--Fiction.; Fantasy fiction.

New York ::Random House 2009 22 unnumbered pages : color illustrations ; 15 cm.

Primary (P-3)

**Summary Notes**

Relates in verse some of the unusual thinks you can think if only you try. Dr. Seuss celebrates thinking and imagination in his characteristic style of verses and illustrations.

**General Notes**

This is an abridged edition of a work originally published in hardcover by Random House Children's Books in 1975.

24 **Olive and Oscar** [Book] **The favorite hat** / FIC BER

Friendship--Fiction.; Elephants--Fiction.; Beaches--Fiction.; Hats--Fiction.

Simon Spotlight 2026 32 pages ; 22.86 cm.

Primary (P-3)

**Summary Notes**

Two elephants enjoy a day at the beach with the help of a multi-use hat. Olive gives Oscar a hat to wear to the beach. The hat keeps the sun off his face. Oscar wants to build a sandcastle, but he does not have a shovel. Can he use the hat as a shovel? He can! Can the hat keep him dry in the rain? Almost! What else can this hat do?

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

## Titles List (With Notes)

Subset: Board Approval List - Start Date 9/29/2025

25 **Our green planet [Book] 580 STE**

Plants.; Plant ecology.; Human-plant relationships.; Science & Nature--Environment.; Environmental science.

New York ::Beach Lane Books 2026 pages cm.

Primary (P-3)

**Summary Notes**

Introduces young readers to the variety, wonder, and beauty of the hidden realm of plants that fuel our world.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

26 **Rose by the sea [Book] 813.6 MOO**

Refugee children--Armenia--Fiction.; Refugees--Fiction.; Armenian Genocide, 1915-1923--Fiction.; Sisters--Fiction.

New York ::Atheneum Books for Young Readers 2026 pages ; cm.

Primary (P-3)

**Summary Notes**

Based on the true story of the author's great-grandmother, this gentle picture book about surviving the Armenian Genocide sparkles with hope and heart even amid unspeakable tragedy.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

27 **Rumble [Book] FIC SCH**

Rockets (Aeronautics)--Fiction.; Reading--Phonetic method.

New York ::Simon Spotlight 2025 32 unnumbered pages : color illustrations ; 24 cm.

Primary (P-3)

**Summary Notes**

A rocket reaches for the stars, perfect for budding astronauts just starting to read.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

28 **Thank You, Sun [Book] FIC FLO**

Poetry.; Sun--Fiction.; Moon--Fiction.

Beach Lane Books 2026

Primary (P-3)

**Summary Notes**

Celebrates the sun, earth, moon, and many more natural marvels through poetry.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

29 **The unluckiest leprechaun [Book] FIC HEI**

Stories in rhyme.; Leprechauns--Fiction.; Saint Patrick's Day--Fiction.; Luck--Fiction.; Stories in rhyme.; Picture books.

New York ::Simon & Schuster Books for Young Readers 2026 pages cm.

Primary (P-3)

**Summary Notes**

Little Clover leprechaun is the only one without any luck. He's tired of feeling left out and lonely while the other leprechauns glow with magic and good fortune. This St. Patrick's Day, when luck is in the air, Clover sets out to find his luck. But is there a rainbow out there for the unfortunate leprechaun?

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

30 **Valentines are the worst [Book] FIC WIL**

Valentines--Fiction.; Valentine's Day--Fiction.; Goblins--Fiction.; Humorous stories; Picture books

New York ::Simon & Schuster Books for Young Readers 2026 pages cm.

Primary (P-3)

**Summary Notes**

Gilbert, a goblin, claims he does not have time for Valentines or Valentine's Day festivities, but has a change of heart when caught in the crosshairs of cupid's arrows.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

31 **Welcome, Spring [Book] FIC STO**

Rabbits--Fiction.; Animals--Fiction.; Spring--Fiction.; Animal fiction.; Picture books.

New York ::Beach Lane Books 2026 pages cm.

Primary (P-3)

**Summary Notes**

Bunny and her animal friends share their favorite ways to welcome spring.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

**Titles List (With Notes)**

Subset: Board Approval List - Start Date 9/29/2025



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32 **Who nests here [Book] Twenty-four extraordinary animal homes / 591.56 JAM**

Nests.; Nest building.; Animal behavior.

New York ::Beach Lane Books 2026 pages cm.

Primary (P-3)

**Summary Notes**

This lyrical environmental picture book introduces readers to twenty-four extraordinary animals and the different nests they call home.

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.

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33 **A wish for lily [Book] FIC JAC**

Fairies--Fiction.; Friendship--Fiction.; Ocean--Fiction.; Fantasy fiction.

New York ::Simon Spotlight 2026 volumes cm.

Primary (P-3)

**Summary Notes**

Willow, a little human girl and her fairy friends Lily, Sky and Jasmine go to the seashore to see the ocean and the many treasures of the beach. But when Sky sits in a cup atop the tallest tower on a sandcastle, a giant wave washes her away into the ocean! Who is going to save her?

**General Notes**

This is a preview copy from Simon and Schuster to help schools with their collection development.



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.5**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Educational Resources and Services Instructional materials Recommendations

**Background:**

The attached list of items includes materials that have been reviewed by the Madera County Superintendent of Schools' Specialist of Library Media Services. The materials meet or exceed state standards.

**Financial Impact:**

Budgeted as regular expenditures.

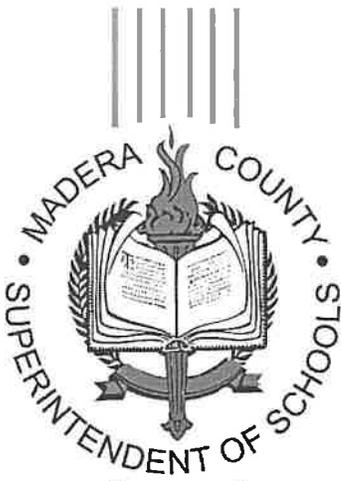
**Resource:**

Elisa Torres-Barton, EdD  
Assistant Superintendent  
Educational Services

Rosie Blanco  
Specialist, Library Media Services  
Educational Services

**Recommendation:**

It is recommended that the Madera County Board of Education accepts the selections of Educational Resources and Services and approves the attached list of materials for inclusion in the County collection.



Tricia Protzman  
*Superintendent of Schools*

## Agenda Item 8.6

### Board of Education Action Item March 10, 2026

**Topic:**

Consideration of Transportation Plan

**Background:**

Home-to-School Transportation Reimbursement was implemented by Assembly Bill 181 (Chapter 52, Statutes of 2022) and later amended by Assembly Bill 185 (Chapter 571, Statutes of 2022). The Assembly Bill provides reimbursement funding for school districts and county offices of education based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation-related add-on funding.

Education Code Section 39800.1 requires the Madera County Superintendent of Schools to develop the following Transportation Plan describing the transportation services offered to students, and how it will prioritize planned transportation services for student in transitional kindergarten, kindergarten, and any grades 1-6 inclusive, and students who are low income. This plan encompasses transportation as it is currently and will continue into the 2026-2027 school year.

**Financial Impact:**

MCSOS will receive an estimated 60% reimbursement funding for transportation cost for the 2025/2026 school year.

**Resource:**

Jessica Drake  
Executive Director  
Student Programs and Services

**Recommendation:**

The Board approve the submission of the 2025/2026 Transportation Plan.

# Madera County Superintendent of Schools

## Transportation Plan

### 2025-2026

#### Background

Home-to-School Transportation Reimbursement was implemented by Assembly Bill 181 (Chapter 52, Statutes of 2022) and later amended by Assembly Bill 185 (Chapter 571, Statutes of 2022). The Assembly Bill provides reimbursement funding for school districts and county offices of education based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation-related add-on funding.

Education Code Section 39800.1 requires the Madera County Superintendent of Schools to develop the following Transportation Plan describing the transportation services offered to students, and how it will prioritize planned transportation services for students in transitional kindergarten, kindergarten, and any grades 1-6 inclusive, and students who are low income. The Madera County Superintendent of Schools works diligently to provide safe and appropriate transportation services to students attending regional programs. This plan encompasses transportation as it is currently and will continue into the 2026-2027 school year.

#### Transportation Services:

*1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plans may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.*

The Madera County Superintendent of Schools (MCSOS) operates the Gould Educational Center which provides services to students from the nine school districts and three charter schools located in Madera County, in regionalized programs for students with moderated to severe disabilities. MCSOS serves approximately 400 students each year and approximately 79% qualify for free and 21% for reduced lunch. Students with identified special needs from preschool to age 22 participate in the Gould Educational Center programs. These students are served in Special Day Classes at various locations including regular education school sites and a center based educational site. The students served by the Gould Educational Center may have severe cognitive disabilities, significant emotional and behavioral needs, or may be students who are deaf/hard of hearing. For the majority of the students, academic achievement is measured by the California Alternate Assessment (CAA) as well as their progress and attainment of individual goals and objectives developed by their Individualized Education Plan (IEP). In addition to their specialized academic instruction, students often receive additional designated services such as speech/language therapy, occupational therapy, deaf/hard of hearing services, services for the visually impaired, orientation and mobility services, specialized health care, behavior intervention services and adapted physical education. All of the students who attend these regionalized programs are students with disabilities and each one has an Individualized Education Plan (IEP).

Special Educational Transportation is a component of every student's IEP and is discussed annually at the Plan Review IEP meeting. Transportation is provided for all students free of charge no matter the socioeconomic level of the family. All students from the age of three to age twenty-two are offered transportation as a part of their IEP. Beginning in the 2025-2026 school year, MCSOS entered a two-year contract with First Student to transport students who live in the Chowchilla area and attend school in the city of Madera. Students in the regional programs are either transported by MCSOS, First Student, or their district of residence. The MCSOS buses have the capacity to transport students of various mobility levels from fully mobile to wheelchair bound.

*2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et. Seq.).*

The MCSOS Student Programs and Services provides regional services to approximately 400 students with disabilities each year. All of the students, ages 3 to 22, served by MCSOS are currently on an IEP and receive special education services. Special Education Transportation is a required component of the IEP and is discussed yearly. Transportation services are offered to all students including students who may be designated as homeless children and youth in accordance with their IEP.

*3. Enter description of how unduplicated pupils, as defined in subdivision (b) of Section 42238.02, would be able to access available home-to-school transportation at no cost to the pupils.*

All students served in MCSOS regional programs, including unduplicated pupils, have access to specialized transportation services at no-cost to the family. Students with a disability have the right to a Free and Appropriate Public Education (FAPE) and specialized transportation is a component of a student's IEP.

**Consultations:**

*Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.*

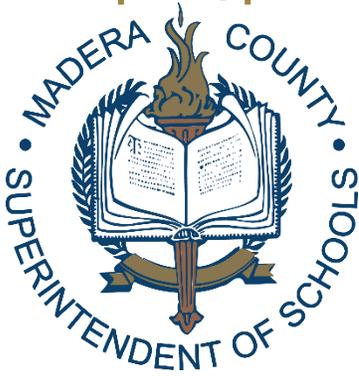
MCSOS Student Programs and Services consulted with the following stakeholders in the creation of this plan. Students were interviewed and asked to share their thoughts about riding the bus. These student interviews will take place the week of March 2, 2026. Regional local transit authorities, local air pollution control districts and air quality management districts were emailed to solicit feedback on the plan. The Gould Educational Center has a robust School Site Council, and the plan was discussed at the February 25, 2026, meeting. There were parents, Classified and Certificated Employees and Administration in attendance at the meeting. This meeting was held both in-person and via Zoom. In addition to the School Site Council meeting the Transportation Plan was discussed with Program Directors/Administrators during regularly scheduled meetings on March 2, 2026. In addition to the above listed stakeholders, the plan was also discussed and reviewed during MCSOS Leadership meeting on February 3, 2026. Lastly, the plan was discussed at the Communications Committee meeting on January 14, 2026.

**Logistical Data:***Enter details on Previous ridership and costs over the past two years.*

| Item                          | 2024-2025  | 2025-2026  |
|-------------------------------|--|--|
| Ridership:                    | 165  | 129 MCSOS<br>28 First Student<br>157 total   |
| Miles Driven:                 | 248,559 total miles driven   | 1,200 MCSOS miles driven daily<br>470 First Student miles driven daily   |
| Number of Pupils Transported: | 165  | 157  |
| Demographics:                 | Native American: 2.42%<br>Chinese: 0.61%<br>Laotian: 1.21%<br>Cambodian: 0.61%<br>Other Asian: 1.21%<br>Hispanic: 61.82%<br>African American: 3.64%<br>White: 28.48% | Native American: 2.04%<br>Cambodian: 0.68%<br>Other Asian: 2.72%<br>Hispanic: 68.03%<br>African American: 3.40%<br>White: 23.13% |

| Revenue Calculations  | 2024-2025 Actuals      | 2025-2026 Budget       |
|---|------------------------|------------------------|
| Total Transportation Expenses (Function 3600)               | \$ 2,423,507.00        | \$ 2,144,751.00        |
| Less Capital Outlay (object 6XXX, Function 3600)            | 00.00                  | 00.00                  |
| Less Nonagency Expenditures (Goal 7110,7150, Function 3600) | 00.00                  | 00.00                  |
| Estimated 60% Reimbursement                                 | \$ 1,454,104.00        | \$ 1,286,851.00        |
| Less Transportation add-on (from LCFF Calculator)           | 451,534.00             | 456,366.00             |
| <b>Total Revenue (Object 8590, Resources 0000)</b>          | <b>\$ 1,002,570.00</b> | <b>\$ 830,485.00</b>   |
| <b>Expenditures and Other Financing Uses</b>                |                        |                        |
| 2000-2999 – Classified Salaries                             | \$ 1,132,866.54        | \$ 1,070,694.00        |
| 3000-3999 – Employee Benefits                               | 517,193.75             | 603,414.00             |
| 4000-4999 – Books and Supplies                              | 184,111.74             | 220,671.00             |
| 5000-5999 – Services and other Operating Expenditures       | 310,578.72             | 1,016,480.00           |
| 6000-6999 – Capital Outlay 7000-7999 – Other Outgo          | 00.00                  | 00.00                  |
| <b>Total Expenditures</b>                                   | <b>\$ 2,144,750.75</b> | <b>\$ 2,911,259.00</b> |

**Board Approval Date:***The Transportation Plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.*



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.7**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Adoption of 2025-2026 School Calendars

- 8.7.1 Endeavor Secondary (Juvenile Hall) & Voyager Secondary
- 8.7.2 Pioneer Technical Center/Madera County Independent Academy
- 8.7.3 Pioneer Technical Center – Chowchilla
- 8.7.4 Madera County Superintendent of Schools Special Education (Gould)

**Background:**

The Madera County Board of Education annually approves school calendars for Madera County Superintendent of Schools (MCSOS) Alternative Education, Special Education and Charter School programs.

All calendars for the Career and Alternative Education Programs and Gould Educational Center will follow a calendar that has variations from the Madera Unified School District (MUSD) due to the number of approved staff development days MUSD has that negatively affect the Average Daily Attendance calculation. Pioneer Technical Center Chowchilla will follow the Chowchilla Union High School District's calendar.

**Financial Impact:**

None.

**Resource:**

Frederick Cogan  
Executive Director,  
Career & Alternative Education Services

Jessica Drake  
Executive Director  
Student Programs and Services

**Recommendation:**

Acceptance of the calendars as presented.

# DRAFT

## MADERA COUNTY SUPERINTENDENT OF SCHOOLS Endeavor Secondary and Voyager Secondary 2026-2027

8.7.1

July 1-31 are instructional days. July 3 is a holiday. Total instructional days are 22.

August 1-31 are instructional days. Total instructional days are 21.

September 1-30 are instructional days. September 7 is a holiday. Total instructional days are 21.

October 1-31 are instructional days. Total instructional days are 22.

November 1-30 are instructional days. November 11, 26 and 27 are holidays. Total instructional days are 18.

December 1-31 are instructional days. December 24, 25 and 31 are holidays. Total instructional days are 20.

January 1 and 18 are holidays. January 4-31 are instructional days. Total instructional days are 19.

February 1-28 are instructional days. February 8 and 15 are holidays. Total instructional days are 18.

March 1-31 are instructional days. Total instructional days are 23.

April 1-30 are instructional days. Total instructional days are 22.

May 1-31 are instructional days. May 31 is a holiday. Total instructional days are 20.

June 1-30 are instructional days. June 18 is a holiday. Total instructional days are 21.

Total instructional and total staff workdays for the year are 247.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2026-2027

## Career and Alternative Education Services Endeavor and Voyager

Draft

|     | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17                       | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27  | 28 | 29 | 30 | 31 | Total Days |    |
|-----|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|--------------------------|----|----|----|----|----|----|----|----|----|-----|----|----|----|----|------------|----|
| JUL | X | X | H |   |   | X | X | X | X | X  |    |    | X  | X  | X  | X  | X                        |    |    | X  | X  | X  | X  | X  |    |    | X   | X  | X  | X  | X  | 22         |    |
| AUG |   |   | X | X | X | X | X |   |   | X  | X  | X  | X  | X  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X  | X  | X   | X  |    |    | X  | 21         |    |
| SEP | X | X | X | X |   |   | H | X | X | X  | X  |    |    | X  | X  | X  | X                        | X  |    |    | X  | X  | X  | X  | X  |    |     | X  | X  | X  |    | 21         |    |
| OCT | X | X |   |   | X | X | X | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |    | X  | X   | X  | X  | X  |    | 22         |    |
| NOV |   | X | X | X | X | X |   |   | X | X  | H  | X  | X  |    |    | X  | X                        | X  | X  | X  |    |    | X  | X  | X  | H  | H   |    |    | X  |    | 18         |    |
| DEC | X | X | X | X |   |   | X | X | X | X  | X  |    |    | X  | X  | X  | X                        | X  |    |    | X  | X  | X  | H  | H  |    |     | X  | X  | X  | H  | 20         |    |
| JAN | H |   |   | X | X | X | X | X |   |    | X  | X  | X  | X  | X  |    |                          | H  | X  | X  | X  | X  |    |    | X  | X  | X   | X  | X  |    |    | 19         |    |
| FEB | X | X | X | X | X |   |   | H | X | X  | X  | X  |    |    | H  | X  | X                        | X  | X  |    |    | X  | X  | X  | X  | X  |     |    |    |    |    | 18         |    |
| MAR | X | X | X | X | X |   |   | X | X | X  | X  | X  |    |    | X  | X  | X                        | X  | X  |    |    | X  | X  | X  | X  | X  |     |    | X  | X  | X  | 23         |    |
| APR | X | X |   |   | X | X | X | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |    | X  | X   | X  | X  | X  |    |            | 22 |
| MAY |   |   | X | X | X | X | X |   |   | X  | X  | X  | X  | X  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X  | X  | X   | X  |    |    | H  | 20         |    |
| JUN | X | X | X | X |   |   | X | X | X | X  | X  |    |    | X  | X  | X  | X                        | H  |    |    | X  | X  | X  | X  | X  |    |     | X  | X  | X  |    | 21         |    |
|     |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    | Total Instructional Days |    |    |    |    |    |    |    |    |    | 247 |    |    |    |    |            |    |

- H** = Holiday
- N** = Non-School Day
- SW** = Staff Workday
- X** = Days Taught
- \*/N** =

Non-Instructional Staff Work Days = 0  
Total Staff Workdays = 247

Board Approved:

## DRAFT

### MADERA COUNTY SUPERINTENDENT OF SCHOOLS Madera County Independent Academy and Pioneer Technical Center 2026-2027

8.7.2

July 1-31 are non-school days. July 3 is a holiday. Total instructional days are 0.

August 3 is a non-school day. August 4-6 are staff workdays. August 7-31 are instructional days with August 7 being the first day of school. Total instructional days are 17, staff workdays are 3.

September 1-30 are instructional days. September 7 is a holiday. Total instructional days are 21.

October 1-31 are instructional days. October 5 is a non-school day. Total instructional days are 21.

November 1-20 are instructional days. November 23-25 are non-school days. November 11, and 26-27 are holidays. Total instructional days are 15.

December 1-18 are instructional days. December 21-23, and 28-30 are non-school days. December 24-25, and December 31 are holidays. Total instructional days are 14.

January 1 and 18 are holidays, January 4-8 are non-school days. January 11 is a staff workday. January 12-31 are instructional days. Total instructional days are 13, staff workday 1.

February 1-28 are instructional days. February 8 and 15 are holidays. February 22 is a non-school day. Total instructional days are 17.

March 1-31 are instructional days. March 15 and 22-26 are non-school days. Total instructional days are 17.

April 1-30 are instructional days. Total instructional days are 22.

May 1-30 are instructional days. May 28 is a non-school day. May 31 is a holiday. Total instructional days are 19.

June 1-4 are instructional days with June 4 as the last day of school. June 7-31 are non-school days. June 18 is a holiday. Total instructional days are 4.

Total instructional days for the year are 180, non-instructional staff workdays are 4, and total staff workdays are 184.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2026-2027

## Career and Alternative Education Services

### Madera County Independent Academy (MCIA) and Pioneer Technical Center (PTC)

**DRAFT**

|     | 1 | 2 | 3 | 4  | 5  | 6  | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17                       | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25  | 26 | 27  | 28 | 29 | 30 | 31 | Total Days |
|-----|---|---|---|----|----|----|---|---|---|----|----|----|----|----|----|----|--------------------------|----|----|----|----|----|----|----|-----|----|-----|----|----|----|----|------------|
| JUL | N | N | H |    |    | N  | N | N | N | N  |    |    | N  | N  | N  | N  | N                        |    |    | N  | N  | N  | N  | N  |     |    | N   | N  | N  | N  | N  | 0          |
| AUG |   |   | N | SW | SW | SW | X |   |   | X  | X  | X  | X  | X  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X   | X  | X   | X  |    |    | X  | 17         |
| SEP | X | X | X | X  |    |    | H | X | X | X  | X  |    |    | X  | X  | X  | X                        | X  |    |    | X  | X  | X  | X  | X   |    |     | X  | X  | X  |    | 21         |
| OCT | X | X |   |    | N  | X  | X | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |     | X  | X   | X  | X  | X  |    | 21         |
| NOV |   | X | X | X  | X  | X  |   |   | X | X  | H  | X  | X  |    |    | X  | X                        | X  | X  | X  |    |    | N  | N  | */N | H  | H   |    |    | X  |    | 15         |
| DEC | X | X | X | X  |    |    | X | X | X | X  | X  |    |    | X  | X  | X  | X                        | X  |    |    | N  | N  | N  | H  | H   |    |     | N  | N  | N  | H  | 14         |
| JAN | H |   |   | N  | N  | N  | N | N |   |    | SW | X  | X  | X  | X  |    |                          | H  | X  | X  | X  | X  |    |    | X   | X  | X   | X  | X  |    | 13 |            |
| FEB | X | X | X | X  | X  |    |   | H | X | X  | X  | X  |    |    | H  | X  | X                        | X  | X  |    |    | N  | X  | X  | X   | X  |     |    |    |    |    | 17         |
| MAR | X | X | X | X  | X  |    |   | X | X | X  | X  | X  |    |    | N  | X  | X                        | X  | X  |    |    | N  | N  | N  | N   | N  |     |    | X  | X  | X  | 17         |
| APR | X | X |   |    | X  | X  | X | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |     | X  | X   | X  | X  | X  |    | 22         |
| MAY |   |   | X | X  | X  | X  | X |   |   | X  | X  | X  | X  | X  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X   | X  | X   | N  |    |    | H  | 19         |
| JUN | X | X | X | X  |    |    | N | N | N | N  | N  |    |    | N  | N  | N  | N                        | H  |    |    | N  | N  | N  | N  | N   |    |     | N  | N  | N  |    | 4          |
|     |   |   |   |    |    |    |   |   |   |    |    |    |    |    |    |    | Total Instructional Days |    |    |    |    |    |    |    |     |    | 180 |    |    |    |    |            |

- H** = Holiday
- N** = Non-School Day
- SW** = Staff Workday
- X** = Days Taught
- \*/N** = Office Closed
- X** = End of Quarter

Non-Instructional Staff Work Days = 4  
Total Staff Workdays = 184

Board Approved:

# DRAFT

## MADERA COUNTY SUPERINTENDENT OF SCHOOLS Pioneer Technical Center (Chowchilla) 2026-2027

8.7.3

July 1-31 are non-school days. July the 4 is a holiday. Total instructional days are 0.

August 3, and 10-14 are non-school days. August 4-7 are staff workdays. August 17-31 are instructional days with August 17 being the first day of school. Total instructional days are 11, staff workdays are 4.

September 1-30 are instructional days. September 7 is a holiday. Total instructional days are 21.

October 1-31 are instructional days. Total instructional days are 22.

November 1-30 are instructional days. November 11 and 26-27 are holidays. November 23-25 are non-school days. Total instructional days are 15.

December 1-17 are instructional days. December 18-23, and 28-30 are non-school days. December 24-25, and 31 are holidays. Total instructional days are 13.

January 1 and 18 are holidays. January 4-31 are instructional days. Total instructional days are 19.

February 1-28 are instructional days. February 12 and 15 are holidays. Total instructional days are 18.

March 1-31 are instructional days. March 22-29 are non-school days. Total instructional days are 17.

April 1-30 are instructional days. Total instructional days are 22.

May 1-30 are instructional days. May 14 is a non-school day. May 31 is a holiday. Total instructional days are 19.

June 1-3 are instructional days with June 3 as the last day of school. June 4-31 are non-school days. June 18 is a holiday. Total instructional days are 3.

Total instructional days for the year are 180, non-instructional staff workdays are 4, and total staff workdays are 184.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2026-2027

## Career and Alternative Education Services Pioneer Technical Center - Chowchilla Site

**DRAFT**

|     | 1 | 2 | 3 | 4  | 5  | 6  | 7  | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17                       | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25  | 26 | 27  | 28 | 29 | 30 | 31 | Total Days |    |
|-----|---|---|---|----|----|----|----|---|---|----|----|----|----|----|----|----|--------------------------|----|----|----|----|----|----|----|-----|----|-----|----|----|----|----|------------|----|
| JUL | N | N | H |    |    | N  | N  | N | N | N  |    |    | N  | N  | N  | N  | N                        |    |    | N  | N  | N  | N  | N  |     |    | N   | N  | N  | N  | N  | 0          |    |
| AUG |   |   | N | SW | SW | SW | SW |   |   | N  | N  | N  | N  | N  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X   | X  | X   | X  |    |    | X  | 11         |    |
| SEP | X | X | X | X  |    |    | H  | X | X | X  | X  |    |    | X  | X  | X  | X                        | X  |    |    | X  | X  | X  | X  | X   |    |     | X  | X  | X  |    | 21         |    |
| OCT | X | X |   |    | X  | X  | X  | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |     | X  | X   | X  | X  | X  |    | 22         |    |
| NOV |   | X | X | X  | X  | X  |    |   | X | X  | H  | X  | X  |    |    | X  | X                        | X  | X  | X  |    |    | N  | N  | */N | H  | H   |    |    | X  |    | 15         |    |
| DEC | X | X | X | X  |    |    | X  | X | X | X  | X  |    |    | X  | X  | X  | X                        | N  |    |    | N  | N  | N  | H  | H   |    |     | N  | N  | N  | H  | 13         |    |
| JAN | H |   |   | X  | X  | X  | X  | X |   |    | X  | X  | X  | X  | X  |    |                          | H  | X  | X  | X  | X  |    |    | X   | X  | X   | X  | X  |    |    | 19         |    |
| FEB | X | X | X | X  | X  |    |    | X | X | X  | X  | H  |    |    | H  | X  | X                        | X  | X  |    |    | X  | X  | X  | X   | X  |     |    |    |    |    |            | 18 |
| MAR | X | X | X | X  | X  |    |    | X | X | X  | X  | X  |    |    | X  | X  | X                        | X  | X  |    |    | N  | N  | N  | N   | N  |     |    | N  | X  | X  |            | 17 |
| APR | X | X |   |    | X  | X  | X  | X | X |    |    | X  | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |     | X  | X   | X  | X  | X  |    |            | 22 |
| MAY |   |   | X | X  | X  | X  | X  |   |   | X  | X  | X  | X  | N  |    |    | X                        | X  | X  | X  | X  |    |    | X  | X   | X  | X   | X  |    |    | H  |            | 19 |
| JUN | X | X | X | N  |    |    | N  | N | N | N  | N  |    |    | N  | N  | N  | N                        | H  |    |    | N  | N  | N  | N  | N   |    |     | N  | N  | N  |    |            | 3  |
|     |   |   |   |    |    |    |    |   |   |    |    |    |    |    |    |    | Total Instructional Days |    |    |    |    |    |    |    |     |    | 180 |    |    |    |    |            |    |

- H** = Holiday
- N** = Non-School Day
- SW** = Staff Workday
- X** = Days Taught
- \*/N** = Office Closed
- X** = End of Quarter

Non-Instructional Staff Work Days = 4  
Total Staff Workdays = 184

Board Approved:

## DRAFT

**MADERA COUNTY SUPERINTENDENT OF SCHOOLS  
GOULD EDUCATIONAL CENTER  
MUSD AREA AND LIBERTY HIGH (SDC)  
2026-2027**

**8.7.4**

July 1-31 are non-school days. July 3 is a holiday. Total instructional days are 0.

August 3 is a non-school day. August 4-6 are staff workdays. August 7-31 are instructional days with August 7 being the first day of school. Total instructional days are 17, staff workdays are 3.

September 1-30 are instructional days. September 7 is a holiday. Total instructional days are 21.

October 1-31 are instructional days. October 5 is a non-school day. Total instructional days are 21.

November 1-20 are instructional days. November 23-25 are non-school days. November 11, and 26-27 are holidays. Total instructional days are 15.

December 1-18 are instructional days. December 21-23, and 28-31 are non-school days. December 24-25, and December 31 are holidays. Total instructional days are 14.

January 1 and 18 are holidays, January 4-8 are non-school days. January 11 is a staff workday. January 12-29 are instructional days. Total instructional days are 13, staff workday 1.

February 1-28 are instructional days. February 8 and 15 are holidays. February 22 is a non-school day. Total instructional days are 17.

March 1-31 are instructional days. March 15 and 22-26 are non-school days. Total instructional days are 17.

April 1-30 are instructional days. Total instructional days are 22.

May 1-30 are instructional days. May 28 is a non-school day. May 31 is a holiday. Total instructional days are 19.

June 1-4 are instructional days with June 4 as the last day of school. June 7-31 are non-school days. June 18 is a holiday. Total instructional days are 4.

Total instructional days for the year are 180, non-instructional staff workdays are 4, and total staff workdays are 184.

# MADERA COUNTY SUPERINTENDENT OF SCHOOLS

2026-2027

## GOULD EDUCATIONAL CENTER, MUSD AREA AND LIBERTY HIGH (SDC)

**DRAFT**

|     | 1 | 2 | 3 | 4  | 5  | 6  | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16                       | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | Total Days |
|-----|---|---|---|----|----|----|---|---|---|----|----|----|----|----|----|--------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|
| JUL |   |   |   |    |    |    |   |   |   |    |    |    |    |    |    |                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 0          |
| AUG |   |   |   | SW | SW | SW | X |   |   | X  | X  | X  | X  | X  |    |                          | X  | X  | X  | X  | X  |    |    | X  | X  | X  | X  | X  |    |    | X  | 17         |
| SEP | X | X | X | X  |    |    | H | X | X | X  | X  |    |    | X  | X  | X                        | X  | X  |    |    | X  | X  | X  | X  | X  |    |    | X  | X  | X  |    | 21         |
| OCT | X | X |   |    | N  | X  | X | X | X |    |    | X  | X  | X  | X  |                          |    | X  | X  | X  | X  | X  |    |    |    | X  | X  | X  | X  | X  |    | 21         |
| NOV |   | X | X | X  | X  | X  |   |   | X | X  | H  | X  | X  |    |    | X                        | X  | X  | X  | X  |    |    | N  | N  | N  | H  | H  |    |    | X  |    | 15         |
| DEC | X | X | X | X  |    |    | X | X | X | X  | X  |    |    | X  | X  | X                        | X  | X  |    |    | *N | *N | *N | H  | H  |    |    | *N | *N | *N | *N | 14         |
| JAN | H |   |   | N  | N  | N  | N | N |   |    | SW | X  | X  | X  | X  |                          |    | H  | X  | X  | X  | X  |    |    | X  | X  | X  | X  | X  |    | 13 |            |
| FEB | X | X | X | X  | X  |    |   | H | X | X  | X  | X  |    |    | H  | X                        | X  | X  | X  |    |    | N  | X  | X  | X  | X  |    |    |    |    |    | 17         |
| MAR | X | X | X | X  | X  |    |   | X | X | X  | X  | X  |    |    | N  | X                        | X  | X  | X  |    |    | N  | N  | N  | N  | N  |    |    | X  | X  | X  | 17         |
| APR | X | X |   |    | X  | X  | X | X | X |    |    | X  | X  | X  | X  | X                        |    |    | X  | X  | X  | X  | X  |    |    | X  | X  | X  | X  | X  |    | 22         |
| MAY |   |   | X | X  | X  | X  | X |   |   | X  | X  | X  | X  | X  |    |                          | X  | X  | X  | X  | X  |    |    | X  | X  | X  | X  | N  |    |    | H  | 19         |
| JUN | X | X | X | X  |    |    |   |   |   |    |    |    |    |    |    |                          |    | H  |    |    |    |    |    |    |    |    |    |    |    |    |    | 4          |
|     |   |   |   |    |    |    |   |   |   |    |    |    |    |    |    | Total Instructional Days |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 180        |

H = Holiday  
 M = MCSOS Inservice  
 N = Non-School Day  
 SW = Staff Workday  
 X = Days Taught  
 \*/N = December 21, 2026 through  
 December 31, 2026  
 Gould Center will be **CLOSED**

Non-Instructional Staff Work Days = 4  
 Total Staff Workdays = 184

Board Approved:



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.8**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration of Official 2026 Delegate Assembly Ballot, County Delegate Region 10

**Background:**

CSBA's Delegate Assembly is a part of the association's governance structure. The county delegate works with local districts, county offices, the Board of Directors and Executive Committee Delegates to ensure that the association reflects the interests of school districts and county offices of education throughout the state.

The Board, as a whole, is required to vote.

Election results will be published May 11, 2026. If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2026 – March 31, 2028.

**Financial Impact:**

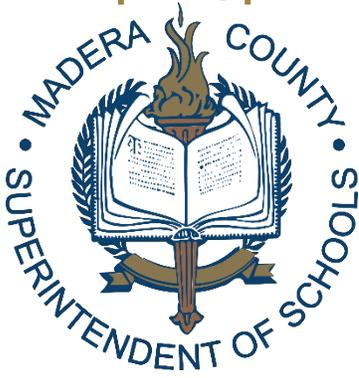
None

**Resource:**

CSBA

**Recommendation:**

Board prerogative



**Tricia Protzman**  
*Superintendent of Schools*

## **Agenda Item 8.9**

### **Board of Education Action Item March 10, 2026**

**Topic:**

Consideration Approval of Madera County Independent Academy Charter Renewal

**Background:**

A charter may be granted pursuant to Section 47607 for a period not to exceed five years. A charter granted by a school district governing board, a county board of education or the state board, may be granted one or more subsequent renewals by that entity. Each renewal shall be for a period of five years.

Madera County Independent Academy (MCIA) current charter expiring on June 30, 2026. Frederick Cogan will be presenting to explain the renewal criteria under Education Code 47607 as the request is for a five-year renewal.

**Financial Impact:**

No impact.

**Resource:**

Frederick Cogan  
Executive Director,  
Career & Alternative Education Services

**Recommendation:**

Approval of the Madera County Independent Academy Charter Renewal for a five-year term to expire on June 30, 2031.





# Madera County Independent Academy

Charter Renewal Petition Submitted to the  
Madera County Board of Education  
July 1, 2026-June 30, 2031

*A Charter School of the Madera County Superintendent of Schools*

## **Table of Contents**

|  |    |
|--|----|
| Summary of Proposed Changes.....                           | 3  |
| Affirmations and Declarations.....                         | 7  |
| Introduction.....  | 10 |
| Charter Successes Since Last Renewal.....                  | 11 |
| Element 1: The Educational Program Overview.....           | 13 |
| Element 2: Measurable Student Outcomes.....                | 22 |
| Element 3: Student Progress Measurement.....               | 30 |
| Element 4: Governance Structure.....                       | 34 |
| Element 5: Employee Qualifications.....                    | 36 |
| Element 6: Health and Safety Procedures.....               | 38 |
| Element 7: Means to Achieve Racial and Ethnic Balance..... | 43 |
| Element 8: Admissions Policies and Procedures.....         | 44 |
| Element 9: Annual Financial Audits.....                    | 44 |
| Element 10: Suspension and Expulsion Procedures.....       | 45 |
| Element 11: Employee Retirement Systems.....               | 49 |
| Element 12: Public School Attendance Alternatives.....     | 49 |
| Element 13: Rights of Employees.....                       | 49 |
| Element 14: Mandatory Dispute Resolutions.....             | 50 |
| Element 15: Charter School Closure Procedures.....         | 51 |
| Element 16: Miscellaneous Charter Provisions.....          | 52 |

## SUMMARY OF PROPOSED CHANGES

| Elements  | Proposed Changes   |
|---|--|
| <p>Element 1:<br/><b>The Educational Program</b></p>      | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 13 (Education Code 47605 (c)(5)(A))</li> <li>2. Added Vision Statement language, page 14</li> <li>3. Updated Mission Statement language, page 14</li> <li>4. Added School Accreditation language, page 15</li> <li>5. Updated English Language Learners language, page 16</li> <li>6. Added Expelled Students language, page 17</li> <li>7. Added High Achieving Students language, page 18</li> <li>8. Added Low Achieving Students language, page 18</li> <li>9. Added Socio-economically Disadvantaged Students language, page 18</li> <li>10. Updated Special Education and Section 504 language, page 18</li> <li>11. Updated Curriculum and Content language, page 19</li> <li>12. Updated and Added High School Graduation requirements language, page 20</li> <li>13. Updated Transferability of High School Courses language, page 20</li> <li>14. Updated Parent Involvement language, page 20</li> <li>15. Added State Mandated Student Assessments language, page 21</li> <li>16. Added Teacher Professional Development language, page 21</li> <li>17. Added Tiered Intervention and Reengagement Strategies language, page 21</li> <li>18. Added Student Support and Counseling language, page 22</li> <li>19. Added Charter Renewal Metrics language, page 22</li> </ol> |
| <p>Element 2:<br/><b>Measurable Student Outcomes</b></p>  | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 22 (Education Code 47605 (b)(5)(B))</li> <li>2. Added Schoolwide Learner Outcomes language, page 22</li> <li>3. Added State Programmatic Metrics of Student Achievement language, page 24</li> <li>4. Added Local Programmatic Metrics of Student Achievement language, page 25</li> <li>5. Added LCAP Survey data information, page 26</li> <li>6. Added LCAP Goals, State Priorities, Actions, and Metrics table to reflect the 8 State Priorities and LCAP alignment, pages 27-29</li> </ol>   |
| <p>Element 3:<br/><b>Student Progress Measurement</b></p> | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 30 (Education Code 47605)</li> <li>2. Updated assessment language, Page 30</li> </ol>   |

|  |   |
|--|---|
|  | <ol style="list-style-type: none"> <li>3. Added State and Local Assessment language, page 31</li> <li>4. Added Continuous Assessment language, page 31</li> <li>5. Added Student Report Card language, page 32</li> <li>6. Added English Language Development language, page 33</li> <li>7. Added School Accountability Report Card language, page 33</li> <li>8. Added Student Achievement Data language, page 33</li> </ol>   |
| <b>Element 4:<br/>Governance</b>                       | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 34 (Education Code 47605)</li> <li>2. Added MCIA operation language, page 34</li> <li>3. Added Consolidated School Site Council, Parent Involvement language, page 35</li> </ol>   |
| <b>Element 5:<br/>Employee Qualifications</b>          | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 36 (Education Code 47605)</li> <li>2. Added Non-Discrimination Policy language, page 36</li> <li>3. Updated Qualifications language, pages 36-37</li> <li>4. Added Professional Development language, pages 37-38</li> </ol>   |
| <b>Element 6:<br/>Health and Safety<br/>Procedures</b> | <ol style="list-style-type: none"> <li>1. Added Governing Law language, page 38 (Education Code 47605)</li> <li>2. Added All Gender Restroom language, page 38 (Education Code 17585)</li> <li>3. Added Athletic Programs language, page 39</li> <li>4. Updated Background Check Requirements language, page 39 (Education Code 44237 and 45125.1)</li> <li>5. Updated Bloodborne Pathogen Exposure language, page 39</li> <li>6. Added Bullying Prevention Information language, page 39 (Education Code 32283.5)</li> <li>7. Added Comprehensive Anti-Discrimination and Harassment Policies and Procedures language, page 39</li> <li>8. Added Diabetes Notification Requirement language, page 40 (Education Code 49452.7)</li> <li>9. Added Facility Safety Requirements language, page 40 (Education Code 47610)</li> <li>10. Added Feminine Hygiene Products language, page 40 (Education Code 35292.6)</li> <li>11. Added Hearing, Vision, and Scoliosis Screening language, page 40 (Education Code 49450)</li> <li>12. Added Homicidal Threats language, page 40 (Education Code 49390-49395)</li> <li>13. Added Human Trafficking Prevention language, page 41 (Education Code 49381)</li> </ol> |

|   |  |
|---|--|
|   | <ul style="list-style-type: none"> <li>14. Updated Mandated Child Abuse Reporter language, page 41 (Penal Code 11166)</li> <li>15. Updated Medication in School language, page 41 (Education Code 49423 and 49414)</li> <li>16. Added Mental Health Information for Students language, page 41 (Education Code 49428.5)</li> <li>17. Added Pregnant and Parenting Students language, page 41 (Education Code 46015)</li> <li>18. Added Safe Firearms Storage language, page 42 (Education Codes 48986, 49392)</li> <li>19. Added School Safety Plan Requirement language, page 42 (Education Code 32282)</li> <li>20. Added Suicide Prevention Policy language, page 42 (Education Code 215)</li> <li>21. Added Supporting LGBTQ Students language, page 42 (Education Code 218)</li> <li>22. Updated Tuberculosis Requirement language, page 43 (Education Code 49406)</li> <li>23. Added Workplace Violence Prevention Policy language, page 43 (Labor Code 6401.9)</li> </ul> |
| Element 7:<br><b>Means to Achieve Racial and Ethnic Balance</b> | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 43 (Education Code 47605 (c)(5)(G))</li> <li>2. Updated Demographic Information, page 44</li> </ul>   |
| Element 8:<br><b>Admissions Policies and Procedures</b>         | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 44 (Education Code 47605 (c)(5)(H))</li> </ul>  |
| Element 9:<br><b>Annual Financial Audits</b>                    | <ul style="list-style-type: none"> <li>1. Added Governing Law language, pages 44-45 (Education Code 47605 (c)(5)(I))</li> <li>2. Updated organizational language including titles, pages 44-45</li> </ul>  |
| Element 10:<br><b>Suspension and Expulsion Procedures</b>       | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 45 (Education Code 47605 (c)(5)(J)05 (c), (5), (I))</li> <li>2. Added Suspendable Offenses language, pages 46-48 (Education Code 48900),</li> </ul>   |
| Element 11:<br><b>Employee Retirement System</b>                | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 49 (Education Code 47605 (c)(5)(K))</li> </ul>  |
| Element 12:<br><b>Public School Attendance Alternatives</b>     | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 49 (Education Code 47605 (c)(5)(L))</li> </ul>  |
| Element 13:<br><b>Rights of Employees</b>                       | <ul style="list-style-type: none"> <li>1. Added Governing Law language, page 49 (Education Code 47605 (c)(5)(M))</li> </ul>  |

|   |  |
|---|--|
| <p>Element 14:<br/><b>Mandatory Dispute Resolution</b></p>      | <p>1. Added Governing Law language, page 50 (Education Code 47605 (c)(5)(N))</p>   |
| <p>Element 15:<br/><b>Charter School Closure Procedures</b></p> | <p>1. Added Governing Law language, page 51 (Education Code 47605 (c)(5)(O))</p>   |
| <p>Element 16:<br/><b>Additional Charter Provisions</b></p>     | <ol style="list-style-type: none"> <li>1. Updated Section Title, page 52</li> <li>2. Added Governing Law language, page 52 (Education Code 47605 (h))</li> <li>3. Added Local Control Funding Formula (LCFF) language, page 53</li> <li>4. Added AB 1505 Overview of Changes language, pages 54-56</li> <li>5. Added Charter Renewal Conclusion language, page 56</li> </ol> |

## AFFIRMATIONS AND DECLARATIONS

Madera County Independent Academy (“MCIA” or the “Charter School”), authorized by the Madera County Superintendent of Schools (“MCSOS” or the “County”) hereby certifies that the information submitted in this Petition for the renewal of Madera County Independent Academy, currently located at 1635 E. Olive Ave., Madera, is within the boundaries of the Madera County, is true to the best knowledge and belief of Madera County Independent Academy. MCIA will follow all federal, state, and local laws and regulations that apply to the Charter School, including, but not limited to, the following:

1. The Charter School shall meet all statewide standards and conduct the student assessments required, pursuant to Education Sections 60605 and 60851, and any other statewide standards authorized in statute, or student assessments applicable to students in non-charter public schools. [Ref. Education Code Section 47605(c)(1)]

2. Madera County Superintendent of Schools declares it shall be deemed the exclusive public school employer of the employees of the Charter School for purposes of the Educational Employment Relations Act. [Ref. Education Code Section 47605(b)(6)]

3. The Charter School shall be non-sectarian in its programs, admission policies, employment practices, and all other operations. [Ref. Education Code Section 47 605(d)(1)]

4. The Charter School shall not charge tuition. [Ref. Education Code Section 47605(d)(1)]

5. The Charter School shall admit all students who wish to attend the Charter School, and who submit a timely application, unless the Charter School receives a greater number of applications than there are spaces for students, in which case each application will be given equal chance of admission through a public random drawing process. Except as provided by Education Code Section 47605(d)(2), admission to the Charter School shall not be determined according to the place of residence of the student or his or her parents within the State. Preference in the public random drawing shall be given as required by Education Code Section 47605(d)(2)(B). In the event of a drawing, the chartering authority shall make reasonable efforts to accommodate the growth of the Charter School in accordance with Education Code Section 47605(d)(2)(C). [Ref. Education Code Section 47605(d)(2)(A)-(C)]

6. The Charter School shall not discriminate on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics). [Ref. Education Code Section 47605(d)(1)]

7. If a pupil leaves the Charter School without completing the school year for any reason, the Charter School shall notify the superintendent of the school district of the pupil’s last known address within 30 days, and shall, upon request, provide that school district with a

copy of the cumulative record of the pupil, including a transcript of grades or report card and health information. [Ref. Education Code Section 47605(d)(3)]

8. The Charter School shall adhere to all provisions of Federal law related to students with disabilities including, but not limited to, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990 and the Individuals with Disabilities in Education Improvement Act of 2004.

9. The Charter School shall meet all requirements for employment set forth in applicable provisions of law, including, but not limited to credentials, as necessary. [Ref. Title 5 California Code of Regulations Section 11967.5.1(f)(5)(C)]

10. The Charter School shall ensure that teachers in the Charter School hold a Commission on Teacher Credentialing certificate, permit, or other document equivalent to that which a teacher in other public schools are required to hold. As allowed by statute, flexibility will be given to non-core, non-college preparatory teachers. [Ref. California Education Code Section 47605(l)]

11. The Charter School shall at all times maintain all necessary and appropriate insurance coverage.

12. The Charter School shall comply with the Brown Act.

13. The Charter School shall, for each fiscal year, offer at a minimum, the number of minutes of instruction per grade level as required by Education Code Section 47612.5(a)(1)(A)-(D).

14. The Charter School shall maintain accurate and contemporaneous written records that document all pupil attendance and make these records available for audit and inspection. [Ref. Education Code Section 47612.5(a)(2)]

15. The Charter School shall on a regular basis consult with its parents and teachers regarding the Charter School's education programs. [Ref. Education Code Section 47605(c)]

16. The Charter School shall comply with any applicable jurisdictional limitations to the location of its facilities. [Ref. Education Code Sections 47605 and 47605.1]

17. The Charter School shall comply with all laws establishing the minimum and maximum age for public school enrollment. [Ref. Education Code Sections 47612(b) and 47610]

18. The Charter School shall comply with all applicable portions of the Elementary and Secondary Education Act as reauthorized and amended by the Every Student Succeeds Act.

19. The Charter School shall not require any child to attend the Charter School nor any employee to work at the Charter School.

20. The Charter School shall comply with the Public Records Act.
21. The Charter School may encourage parental involvement, but shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to, or continued enrollment at, the Charter School. [Ref. Education Code Section 47605(n)]
22. The Charter School shall comply with the Family Educational Rights and Privacy Act.
23. The Charter School shall comply with Education Code Section 51745 *et seq.* related to independent study, as applicable.
24. The Charter School shall meet or exceed the legally required minimum number of school days. [Ref. Title 5 California Code of Regulations Section 11960]
25. The Charter School shall not discourage a pupil from enrolling or seeking to enroll in the charter school for any reason, including, but not limited to, academic performance of the pupil or because the pupil exhibits any of the characteristics including pupils with disabilities, academically low-achieving pupils, English Learners, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation.
26. The Charter School will not request a pupil's records or require a parent, guardian, or pupil to submit the pupil's records to the charter school before enrollment.
27. The Charter School will not encourage a pupil currently attending the charter school to disenroll from the charter school or transfer to another school for any reason, including, but not limited to, the academic performance of the pupil or because the pupil exhibits any of the characteristics including pupils with disabilities, academically low-achieving pupils, English learners, neglected or delinquent pupils, homeless pupils, or pupils who are economically disadvantaged, as determined by eligibility for any free or reduced-price meal program, foster youth, or pupils based on nationality, race, ethnicity, or sexual orientation. This subparagraph shall not apply to the school's actions under the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons.

## **Introduction**

Petitioners submit the following petition to the Madera County Board of Education to renew the Madera County Superintendent of School's Madera County Independent Academy charter, a county operated charter school. Madera County Independent Academy has Dashboard Alternative Schools Status (DASS). DASS Schools under California *Education Code (EC)* Section 52052(d) allows for alternative metrics to be used for alternative schools serving "at-risk" pupils, including continuation high schools and opportunity schools. Madera County Independent Academy is an alternative education program serving high risk pupils including offering educational opportunities for expelled youth.

Madera County Independent Academy opened in August 2008 and currently provides an educational program for all students Kindergarten through eighth grade. Madera County Independent Academy is an educational school of choice option for all interested students of Madera County seeking an alternative educational experience because they have not thrived in schools of a traditional model nature. Students may seek smaller school campuses, smaller student populations, and more intensive 1:1 teacher experience as part of their learning.

Many parents in Madera County seek independent study programs for educating their children for a variety of reasons. Madera County Independent Academy provides a robust comprehensive learning program which includes 1:1 learning, online course options, academic acceleration for students below grade level in reading and/or mathematics, and exposure to the Arts and Music through Proposition 28 Funded Arts and Music Instructional Programs.

Madera County Independent Academy's campus is located at 1635 E. Olive Avenue, Madera.

## **Term of Charter**

The term of this charter renewal shall be for five years and will begin July 1, 2026, and end June 30, 2031.

## Charter Successes Since Last Renewal

The following charter school successes have been realized since the last charter renewal:

**Academic Acceleration Services:** Madera County Independent Academy has embedded Academic Acceleration services in the school master schedule for students who are two or more grade levels below standard in the areas of Reading and/or mathematics as measured by i-Ready assessments. Two Instructional Assistants provide additional support to all struggling learners at any time throughout the instructional week as part of this program.

**Art Enrichment:** Madera County Independent Academy offers enrichment in Arts and Music by virtue of Proposition 28 Arts and Music Grant. This instruction occurs weekly and is available for all students at MCIA.

**Commitment to Excellence:** The Madera County Independent Academy staff completely demonstrates a “Continuous Improvement” mindset toward the improvement of the entire educational program to ensure the best school possible for every child that enrolls.

**Comprehensive School Improvement (CSI) Success:** After the 2021-22 school year, Madera County Independent Academy entered CSI for Chronic Absenteeism as 51.5% of students were considered Chronically Absent. Through hard work, determination, and focused partnerships with parents, students and staff, MCIA reduced Chronic Absenteeism to 29.3% and exited CSI after one year.

**Curriculum Adoptions:** Madera County Independent Academy staff serves on the CAES Curriculum Committee has adopted Common Core State Standards aligned curriculum in the subject areas of English-Language Arts, English Language Development, Social Science, and Mathematics (Spring 2026).

**Designated English Language Development Classes:** Madera County Independent Academy has embedded Designated English Language Development Classes by student proficiency level in the school master schedule.

**Facility Improvements/Maintenance:** The Madera County Independent Academy has been fully maintained to meet the needs of staff and students for all programmatic needs.

**Financial Stability:** The financial practices in place have yielded ZERO findings during compliance audits during the last five years.

**Parent Communication:** ParentSquare has become the main communication tool between school and parents as a means of direct communication for all matters related to the scholastic program. Additionally, MCIA staff holds annual Parent-Teacher conferences after the 1<sup>st</sup> quarter, and as needed with all families regarding all manner of scholastic progress.

**Parent Involvement:** Programmatic evolutions have yielded increased parent participation for both academic endeavors such as serving on committees, counseling meetings, and school celebrations.

**Professional Development:** The Madera County Independent Academy staff has been part of an ongoing professional development program that includes a direct focus on mathematics pedagogy and instructional support, Multi-Tiered Systems of Support for at-risk students, and Social-emotional support for all students. Additionally, Instructional Assistants have been provided significant levels of intensive development specific to mathematics and reading pedagogy. There has also been a renewed dedication of staff members seeking additional professional development outside of the MCIA program.

**Program Focus:** Since the last charter renewal, the student focus has shifted from a K-12 grade charter focus to a K-8 charter focus as a true elementary setting. High school students ceased enrollment at MCIA in 2018 and enrolled in Pioneer Technical Center instead.

**Student Attendance:** Madera County Independent Academy staff utilizes a Tiered Re-engagement Policy for monitoring student attendance and programmatic success throughout the year. This policy is another important layer of parent communication for all families regarding student progress. All students are responsible for daily Zoom contacts with MCIA staff as part of their school participation and monitoring.

**School Connectedness:** The Madera County Independent Academy staff employed student fieldtrips to increase student attendance, school connectedness, and student participation in more programs.

**School Spirit:** MCIA students are encouraged to continuously grow academically, emotionally, and cognitively within the MCIA program. School pride is promoted with school colors and banners are hung about the school. Students are provided “school SWAG” as rewards for attendance and selection as Student of the Month. Academic growth is promoted using access tokens to School Book Machine, and further school connectedness is promoted with new school digital marquee to promote school program as a whole to community partners.

**State Testing and Accountability:** All students and families understand our commitment to the State Testing and Accountability System as part of their enrollment with Madera County Independent Academy. This formalized system allows the MCIA staff to annually maximize student participation, and realize the best profile for true student achievement, of the MCIA program.

**Student Social-Emotional Health:** Madera County Independent Academy staff partner with Madera County Behavioral Health for the Navigators Program to assist students with mental health support needs.

**Technology Improvement:** Madera County Independent Academy has adopted a 1:1 Student Chromebook program in which all students have a device that is part of their program. Additionally, students in need are provided with hotspots to provide internet access.

**WASC Accreditation:** During the fall of 2023, Madera County Independent Academy earned a six-year accreditation valid through June 30, 2030.

### **Element 1: The Educational Program Overview**

*Governing Law: “A description of the educational program of the charter school, designed, among other things, to describe what the charter school intends to accomplish, to identify those whom the charter school is attempting to educate, what it means to be an ‘educated person’ in the 21st century and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent and lifelong learners.” Education Code § 47605 (c)(5)(A).*

*Governing Law: The annual goals for the charter school for all pupils and for each subgroup of pupils identified pursuant to Section 52052, to be achieved in the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served, or the nature of the program operated by the charter school, and specific annual actions to achieve those goals. A charter petition may identify additional school priorities, the goals for the school priorities, and the specific annual actions to achieve those goals. Education Code Section 47605(b)(5)(A)(ii).*

*If the proposed charter school will serve high school pupils, the manner in which the charter school will inform parents about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable and courses approved by the University of California or the California State University systems as creditable under the “A” to “G” admissions criteria may be considered to meet college entrance requirements. Education Code Section 47605(b)(5)(A)(iii).*

As originally stated in the 2008 charter, Madera County Independent Academy (MCIA) agrees with Madera County Board of Education to establish a unique public school operating pursuant to authority granted to the county under the California Charter School as a method to:

- A. offer alternative methods to meet core content standards;
- B. develop challenging academic standards;
- C. improve student learning and academic performance;
- D. increase learning opportunities for all students, with special emphasis on expanded learning experiences for students identified as performing below their own potential;
- E. encourage the use of research-based and innovative teaching methods;
- F. promote the development of services and activities that integrate academic and career technical instruction that links secondary and post-secondary education;
- G. provide parents and students with expanded choices in the types of educational opportunities available within the traditional public school system;
- H. hold Madera County Independent Academy accountable for meeting measurable pupil outcomes;
- I. offer career and career technical training (for appropriate grade levels);

- K. stimulate a student's natural curiosity; and
- L. foster an exceptional work ethic and personal integrity amongst all students.

### **Vision Statement**

The vision of MCIA is to provide an inclusive environment that promotes academic and personal achievement, encouraging the development of life-long learners.

### **Mission Statement**

By nurturing meaningful relationships with students, families, and communities, MCIA's mission is to provide students with the greatest chance at a lifetime of upward mobility by maintaining an inclusive, educational environment supported by empathetic teachers and staff. MCIA will provide challenging core academics, career technical education, and ensure that every student is provided with a solid foundation with the opportunity to pursue multiple pathways.

### **Goal**

The goal of the Madera County Independent Academy staff is that all students learn to become self-motivated, competent, life-long learners; for all students to develop proficiency at or above grade level by the end of each year and by the end of eight grade, all students will be prepared for high school. Madera County Independent Academy staff will accomplish this by offering smaller class sizes, individualized attention, more useful forms of assessment, and by encouraging the use of innovative teaching methods. The methods used to educate students will produce 21<sup>st</sup> century adults capable of effective written and spoken expression, mathematical reasoning, and understanding scientific procedures. Students will develop an appreciation of diverse cultures and essential social skills needed to become responsible members of the community. All students will be given educational opportunities and support to matriculate to high school on grade level and meet all high school graduation requirements.

### **Educational Beliefs**

The MCIA staff holds the following beliefs:

- \* All students can learn at high levels, centered on a variety of learning styles, interests and needs
- \* Education is a life-long process
- \* Children are our most important resource
- \* Education is the foundation of our society
- \* Expectations influence performance
- \* Education is the pathway to an independent lifestyle
- \* Safe environments foster learning
- \* Education promotes acceptance and understanding of cultural diversity
- \* All students deserve to learn in a clean, safe, nurturing environment
- \* A balanced education contributes to the development of a whole person
- \* The California Content Standards are "basics" for student success
- \* Accomplishment requires effort

The MCIA staff declares that education is both academic and experiential. Effective learning is not the sole domain of either academic or differing learning experiences but a combination of both. A laser focus of MCIA staff is academic programs aimed at raising both student academic

proficiency and student achievement on both formative and summative assessments. A strong academic foundation is necessary for all facets of life in a complex and demanding 21<sup>st</sup> century society.

**Accreditation**

The Madera County Independent Academy is accredited by the Western Association of Schools and Colleges (WASC) through June 30, 2030.

**Madera County Board of Education**

The Madera County Board of Education consists of seven (7) members elected from one of seven areas. The term of office is four (4) years. The Board of Education grants the charter and serves as the oversight body for Madera County Independent Academy.

| Area | Member Name                   | Area Description   | Term      |
|------|-------------------------------|--|-----------|
| 1    | Shelley Deniz                 | Serving the electorate residing in portions of the Golden Valley, Chawanakee, Yosemite, and Bass Lake School Districts.                                    | 2024-2028 |
| 2    | Tammy Loveland                | Serving the electorate residing in portions of Raymond-Knowles, Bass Lake, and Yosemite Unified School Districts.  | 2022-2026 |
| 3    | Alfred Soares, Jr.            | Serving the electorate residing in Chowchilla Elementary, Chowchilla Union High School, Alview-Dairyland, and portions of Madera Unified School Districts. | 2022-2026 |
| 4    | Wallace Nishimoto             | Serving the electorate residing in portions of the Madera Unified School District.   | 2024-2028 |
| 5    | Cathie Bustos (President)     | Serving the electorate residing in portions of the Golden Valley and Madera Unified School Districts.  | 2024-2028 |
| 6    | Danny Bonilla                 | Serving the electorate residing in portions of the Madera Unified School District.   | 2022-2026 |
| 7    | Dianna Marsh (Vice President) | Serving the electorate residing in portions of Madera Unified School District.   | 2024-2028 |

**Who Will the School Educate**

MCIA will accept applications for enrollment from any student qualified by State Charter School Law. Currently, the school directly serves students grades K-8, however the current charter is authorized for all students’ grades TK-12 and would continue as such with this renewal.

Students will be referred to Madera County Independent Academy from surrounding districts for a variety of reasons, including but not limited to, 1) students who are not academically successful; 2) students who do not function well on a comprehensive school campus; 3) students who previously dropped out of school; or 4) students in need of an alternative education experience. MCIA will also be an educational option for Expelled Students from Madera County districts. Students enrolling at MCIA acknowledge the school’s unique educational program, have a desire to attend, and demonstrate a willingness to work hard to achieve an excellent education. Poor academic performance and prior disciplinary problems do not usually preclude a student from enrolling in the school. (However, a continuance of poor attendance, poor academic performance, and/or further disciplinary issues while enrolled would necessitate disenrollment and referral of a child back to their district of residence.) Smaller class sizes and innovative

teaching methods are believed to contribute greatly to the benefit of many students who have had problems within the traditional school setting. The staff will focus on learning that motivates students to continually achieve greater academic success.

MCIA consists of a basic academic program that includes the core academic courses: English, math, science, history/social studies, and physical education. Please note: If high school students become enrolled in the future, students in grades 10, 11 and 12 will have the opportunity to demonstrate industry approved competencies in the following pathways: Interior and Exterior Construction, Welding, and Careers in Education. The program will be enhanced with Fine Arts per Proposition 28 funding contributions.

Additionally, for future high school students: All students, not just a select group bound for Baccalaureate Degrees, should gain advanced literacy and mathematics skills, as well as technical competencies and an ability to understand interdependency among all aspects of an industry. MCIA will achieve this objective through fundamental improvements in secondary academic and Career Technical Education. The program design will:

- integrate theory and application.
- combine technical, computation, reasoning, and communication skills.
- incorporate school and work-based learning experiences.
- enhance the connection of secondary and post-secondary educational opportunities.
- strengthen partnerships among education, business, labor, and government.

The MCIA student population for school year 2024-2025 (most recent completed school year) breaks down as follows:

| 2024-2025 Student Enrollment by Grade Level (October 2024 census day) |   |   |   |   |   |   |   |    |    |       |
|---|---|---|---|---|---|---|---|----|----|-------|
| Grade Level   | K | 1 | 2 | 3 | 4 | 5 | 6 | 7  | 8  | Total |
| MCIA  | 2 | 2 | 5 | 8 | 6 | 6 | 5 | 7  | 20 | 61    |
| 2024-2025 Cumulative Student Enrollment by Grade Level                |   |   |   |   |   |   |   |    |    |       |
| Grade Level   | K | 1 | 2 | 3 | 4 | 5 | 6 | 7  | 8  | Total |
| MCIA  | 3 | 2 | 5 | 9 | 9 | 8 | 8 | 11 | 36 | 91    |

**Addressing the needs of all Students:**

**English Language Learners**

The MCIA staff believes English Learners fully and meaningfully access and participate in a 21<sup>st</sup> Century education from early childhood through grade twelve that results in their attaining high levels of English proficiency, mastery of grade level standards, and opportunities to develop proficiency in multiple languages. (EL Roadmap, 2017)

Further, the MCIA staff welcomes a diverse range of English Learner strengths, needs, and identities. The staff is committed to prepare students with the linguistic, academic, and social skills and competencies required for academic success at all levels, career, and civic participation

in a global, diverse, and multi-lingual world, thus ensuring a thriving future for California. (EL Roadmap, 2017)

All students enrolled must have a complete Home Language Survey. Kindergarten or new students to California schools with a home language other English will be assessed using the Initial English Language Proficiency Assessments for California (ELPAC). This will occur within the first 30 days of enrollment in a California school. Annually, English Learners take the Summative ELPAC to measure language growth until the student is reclassified as Fluent English Proficient. EL students will also participate in other state mandated tests.

The goals of the program are to provide equal access to curriculum and instructional materials at the appropriate level of their acquired English, provide standards-based English Language Development curriculum, provide qualified teachers who can equip English Learners in their effective acquisition of English proficiency in content standards, provide culturally relevant curriculum to foster a positive self-image and to promote cross-cultural understanding, provide the opportunity for English Language Learners to receive support from EL certified teachers.

Madera County Independent Academy will provide opportunities for English Language Learners to develop their English language ability using state-adopted materials to transfer from Limited English Proficient to Fluent English Proficient in three distinct ways:

1. All students enrolled at MCIA are served in English mainstream classrooms with required support, including support in their primary language,
2. English Learners receive Integrated and Designated ELD support in all academic classes,
3. English Learners receive Designated English Language Development instruction as a means of developing English Language proficiency.

The California ELD Standards guide the ELD curriculum for English Learners. MCIA will provide state adopted curriculum materials in both designated and integrated ELD. Additionally, MCIA staff will purchase supplemental materials to support standards-based ELD instruction.

Parents will receive a written explanation, in English and the primary language, of the district's Structured English Immersion (SEI) program for English Learners, along with parent notifications for assessment results.

Teachers monitor EL students' classroom work in a variety of ways depending on the teacher's instructional practices. Formally, student progress is monitored using one or more of the following tools including ELPAC test results, EL Folders, Smarter Balanced Formative Assessments, Classroom Performance-Based Assessments, grades, Teacher observation (OPTEL), or other measures including i-Ready Formative Assessments. During school year 2024-2025, 18% of the student body was English Learners. (2025 California School Dashboard)

### **Expelled Students**

Madera County Independent Academy provides an educational option for students (grades K-8) throughout Madera County who have been expelled from their district of residence. Students will

be supported academically, behaviorally, and emotionally during their expulsion period using all of the current support structures all other students are afforded. MCIA is also a school of choice and expelled students are encouraged to remain after their period of expulsion to complete their programs of study.

### **High Achieving Students**

As all students are assessed upon enrollment, students on grade level for reading and mathematics are often ready for more challenging learning. All students are provided with access to technology as part of the educational program including web-based curriculum as part of the learning platform. Teachers use both formative and summative assessments to monitor student learning and progress toward graduation. High achieving students tend to be more self-directed in their learning and are provided with learning opportunities with online learning platforms such as Edgenuity courses for high school students.

### **Low Achieving Students**

Students considered low achieving are traditionally failing or in danger of failing when they enter the MCIA program. Students are assessed for grade level proficiency in Reading and Mathematics. Academic Acceleration support is provided for students who are grade level deficient in skills. Teachers use multiple instructional strategies to provide a well-rounded learning experience in an effort for all students to experience academic success and overcome academic skill deficiencies.

### **Socio-Economically Disadvantaged Students**

Socio-Economically Disadvantaged Students receive support throughout the program as needed, specifically academic, experiential, emotional support to name a few. Students are provided with access to technology as part of the educational program including web-based curriculum as part of the learning platform. Teachers use both formative and summative assessments to monitor student learning and determine if additional academic support is required to include Academic Acceleration for grade level skill development, and tutoring support for course specific learning needs. During school year 2024-2025, 91.8% of the population was Socio-Economically Disadvantaged. (2025 California School Dashboard)

### **Special Education and Section 504 Students**

The Madera County Special Education Local Plan Area (SELPA) coordinates with Madera County school districts and the Madera County Superintendent of Schools to provide a continuum of programs and services for disabled individuals from birth through 22 years of age. As a member of SELPA, funding will be passed through to MCIA on an ADA basis.

MCIA shall be responsible for allocating funds to provide special education services for all MCIA students. Special education services for all students will be determined by an Individual Education Plan (IEP) team. As with all schools in Madera County, MCIA may not provide a full range of programs and services to each student who may attend. If the special education needs of a student require an intensive program that is not compatible with the MCIA model, the IEP team will determine the appropriate district or county program for the child. Student referrals, identification, and assessment for special education will follow federal and state mandates.

Special education policies and procedures at MCIA follow all policies of the Madera County Superintendent of Schools, which governs special education for county operated programs.

MCIA will follow all applicable state and federal laws for providing services for Students with Disabilities including, but not limited to, section 504 of the Rehabilitation Act (Section 504), the Americans with Disabilities Act (ADA), and the IDEA. Madera County Superintendent of Schools is responsible for Madera County Independent Academy's compliance with these laws in both policy and practice. Further, all facilities are accessible for all students with disabilities in accordance with the ADA.

Madera County Independent Academy follows the policies, procedures, and requirements of the Madera County SELPA in delivering services for special education purposes. During school year 2024-2025, 8.2% of the population was Special Education students or students on a 504 plan.

### **Curriculum and Content**

The MCIA staff adheres to the Common Core State Standards (CCSS) and uses curriculum and instructional practices aligned to the CCSS, and research proven methods for delivering classroom instruction at all grade levels. Students must receive lessons that hold real world meaning and are engaging to all learners, and teachers must hold all students to high standards of learning.

Students receive educational services through an independent study model that also provides additional classroom instruction. Classroom instruction provides increased academic support and opportunities including, but not limited to, reading and mathematics, and designated English Language Development.

MCIA's educational program is designed to meet basic academic needs for students to learn and practice skills that will ultimately improve their high school preparation and post high school employability. Middle school students will focus on career exploration to find potential career paths and future Career Technical programs. The innovative program will serve students whose needs may best be served in an alternative career technical-based program.

The core curriculum will meet the Common Core State Standards (CCSS) in English/language arts, mathematics, history/social science, science, physical education, and the visual and performing arts. The Madera County Board of Education will adopt curricula aligned to the CCSS. The California State Standards and Frameworks will create the foundation from which board members, teachers, administrators, parents, and other support personnel administer the program. The instructional program will work to provide academics that prepare students for all state mandated assessments, provide the basis for assessment and monitoring of student progress, the design of systemic support and intervention programs, and the reporting of student progress to students and parents. In addition, these educational standards will strongly influence instructional practices, teacher and student resources, and professional development. Finally, additional teaching strategies and methods will address the delivery of content-rich curriculum to all students including special needs students, English learners, students with disabilities, and learners at risk of failing to meet graduation requirements to help students complete the educational program and earn graduation.

Each student will be evaluated upon enrollment to identify the appropriate grade level and to collect data for the annual evaluation. Each student will be evaluated at the completion of the school year to assess skill level growth, and their progression through the grade level curriculum.

### High School Graduation Requirements

Should MCIA begin to directly serve high school aged children, all students seeking graduation from MCIA must attain passing marks in the following state and locally required courses:

| <b>Madera County Independent Academy<br/>Graduation Requirements<br/>(For SY 2025-2026-subject to change)</b> |  |
|---|--|
| <b>Subjects</b>   | <b>Credits Required</b>                |
| English   | 30 credits (3 years)                   |
| Mathematics   | 20 credits including Algebra (2 years) |
| Biology/Life Sciences   | 10 credits (1 year)                    |
| Earth Sciences  | 10 credits (1 year)                    |
| World History   | 10 credits (1 year)                    |
| U.S. History  | 10 credits (1 year)                    |
| Civics/Economics  | 10 credits- 5 credits of each (1 year) |
| Fine Arts   | 10 credits (1 year)                    |
| Physical Education  | 20 credits (1 year)                    |
| Vocational Education  | 20 credits (2 years)                   |
| Electives   | 75 credits                             |
| <b>Total:</b>   | 230 credits                            |

### Transferability of High School Courses

School counselors begin the enrollment process of all high school students with the goal of graduating from the Madera County Independent Academy’s program and being able to matriculate to an Institute of Higher Education (IHE). Additionally, while a student may begin their high school career at MCIA, it is possible to complete their coursework elsewhere. Per AB 1994, all A-G courses offered at Madera County Independent Academy are transferable to other public schools and colleges and universities. Parent information specifically regarding transferability is provided upon enrollment. Parents and students can meet at any time with a school counselor to discuss graduation requirements, college and career readiness, and transferability of high school courses to other public schools or colleges or universities.

### Parent Involvement

The MCIA staff believe the parent is an essential component of their child’s education. The greater the parent’s involvement in the student’s educational process, the greater the likelihood of the student’s success. The staff will make every effort to include parents and involve them with the school in a variety of meaningful ways. These efforts will include community meetings. Parents or guardians are responsible for upholding their respective responsibilities outlined in the Master Agreement Contract as well as the School-Parent Compact.

### State Mandated Student Assessments

On an annual basis, all students will be required to participate in state mandated testing evolutions including Summative ELPAC testing for all English Learners, Physical Fitness Testing for all students grade levels 5, 7, and 9; CAASPP assessments for all students grades 3-8, and grade 11; and CAST assessments grades 5, 8, and 11. These assessments will be further addressed in Element 2.

### Teacher Professional Development

Teachers and instructional staff participate in professional development throughout the course of each year including pre-service and in-service training days, and a weekly professional development program conducted during a 90-minute Late Start calendar schedule. Teachers and staff participate in professional learning encompassing a variety of topics including, but not limited to, student enrollment, student safety, instructional pedagogy, Social-emotional learning practices, curriculum development and implementation, student progress monitoring, etc.

### Tiered Intervention and Re-engagement Strategies

The Tiered Interventions and Re-engagement Strategies approach is designed to ensure all students are supported throughout the program with direct oversight by teachers, administrators, and support staff in the regular monitoring of student attendance, behavior, and successful completion of the academic program. Areas identified for concern include the following:

1. Students missing 10% of required minimum instructional time over four continuous weeks of the approved instructional calendar.
2. Students found non-participatory in academic classes.
3. Students in violation of their written master agreement.

| Tiered Engagement Process |  |
|---------------------------|--|
| Tier                      | Re-engagement Steps  |
| 1                         | Current parent contact information will be verified on a regular basis by teacher/staff.   |
| 2                         | The parent/guardian of a student who fails to attend a scheduled weekly meeting or who fails to turn in completed assignments on time will be notified within a day. During this call, reasons for the missed appointment or the missed assignments will be discussed. The student will also be contacted about these concerns. Both the parent and the student will be asked about any needs the student may have, and referrals to health and/or social services will be made, if needed.  |
| 3                         | The parent/guardian of a student not completing assignments or accruing two weeks of absences, will receive a Truancy Letter from the teacher/designee and a home call/contact from the teacher of record to ascertain the reason for the absences and/or why the assignments are not being completed or submitted on time. An academic school counselor and the site administrator will also be notified as an additional intervention.   |
| 4                         | Students missing three weeks of scheduled appointments and/or assignments being turned in will be required to attend an evaluation meeting with their parent/guardian and Principal or Program Director. During this meeting, the student's master agreement will be revisited, and a determination will be made as to whether the student will remain in the program on academic/attendance probation or be returned to the student's district of residence. The outcome of any evaluation meetings will become a part of the student's permanent record. |
| 5                         | If a student does not meet the requirements of their academic/attendance probation, the student will be referred back to their district of residence within 5 school days.   |

## **Student Support and Counseling**

The MCIA staff ensures students have appropriate levels of support as part of the educational program. Students having trouble with any program component including attendance, academics, or behavioral challenges will be recommended for a Student Study Team. The child, parent, and MCIA team will work to identify concerns, address problems, and find solutions that provide solutions for students to be successful with all parts of the MCIA program. Additionally, Madera County Independent Academy staff includes a School Counselor to assist students with required support for program matriculation. A school psychologist is available for initial screening of mental health concerns and as a liaison for connecting students to mental health resources outside of the MCIA program, and support with student assessment specific to Special Education.

## **Charter Renewal Metrics**

The annual Local Control Accountability Plan (LCAP) goals approved by the Madera County Board of Education shall serve as the alternative metrics to be considered for charter renewal.

## **Element 2: Measurable Student Outcomes**

*Governing Law: The measurable pupil outcomes identified for use by the charter school.*

*“Pupil outcomes,” for purposes of this part, means the extent to which all pupils of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school’s educational program. Pupil outcomes shall include outcomes that address increases in pupil academic achievement both schoolwide and for all groups of pupils served by the charter school, as that term is defined in subparagraph (B) of paragraph (3) of subdivision (a) of Section 47607. The pupil outcomes shall align with the state priorities, as described in subdivision (d) of Section 52060, that apply for the grade levels served, or the nature of the program operated, by the charter school. Education Code Section 47605(b)(5)(B).*

The MCIA staff endeavors to produce students who meet the following Schoolwide Learner Outcomes (SLO):

### **College and Career Ready**

- Demonstrate career technical skills for today’s workforce and identify choices for careers and post-secondary education
- Demonstrate the importance of punctuality, attendance, and personal responsibility

### **Academic Achievers**

- Build academic, career, life skills, and workforce readiness skills
- Effectively use collaboration, critical thinking, and communication to achieve mastery in subject area content

## **Ethically and Socially Responsible**

- Demonstrate responsibility and honesty through personal choices and academic performance
- Demonstrate the ability to work productively as members of a local and global society
- Show respect for self and the opinions, beliefs, values, and cultures of others

## **Self-Directed Learners**

- Assume responsibility for their own learning and employ effective learning
- Set goals, manage time, and apply organizational skills

MCIA students will demonstrate the following skills upon program completion or graduation:

### **Core Academic Skills**

#### **English Language Arts:**

In the area of English Literature, students will demonstrate strong reading, writing, and speaking skills. They will be expected to comprehend and critically interpret multiple forms of expression from various time periods and cultures.

#### **Mathematics:**

Students will develop abilities to reason logically and apply mathematical processes and concepts including those within arithmetic, algebra, geometry, and other mathematical subjects that the staff and governing board may deem appropriate.

#### **Social Studies:**

Students will understand and apply civic, historical, and geographical knowledge in order to serve as productive citizens in a diverse world. They will apply concepts and perspectives from the history of our own and other nations. They will deliberate on public issues, which arise in a representative democracy; accurately interpret and summarize information from maps, charts, and graphs; understand the building blocks of, and individual responsibilities within, a representative government; and recognize that events in the past inform the present.

#### **Science:**

Students will use scientific concepts, principles, and processes to analyze real world data. They will know and understand essential ideas about the earth, biology, geology, and chemistry as well as basic concepts of matter and energy, as well as motion and forces.

### **Skills woven throughout core academic subjects to include**

#### **Physical Education:**

Students will apply knowledge of pertinent issues of health and physical fitness and will develop a plan for personal life-long fitness.

**Technology:**

Students will demonstrate the ability to use technology to acquire and communicate information and knowledge in the areas of word processing, spreadsheet, database, and presentation software, as well as career-specific software programs.

**Work Readiness:**

Students will display the skills, knowledge, and personal characteristics essential for gainful and fulfilling employment in a career path of their choosing. This includes the capacity to pursue further training or education in institutions of higher/adult learning.

**Life-Long Learning Skills:**

Students will develop skills which will enable them to pursue their own path of learning throughout their adult lives, including study skills and habits such as note-taking, research skills, studying strategies; the ability to plan, initiate, and complete a project; and the ability to reflect on and evaluate one's own and others' learning.

**Social/Interpersonal Skills:**

Students will develop strong citizenship and leadership skills by planning and implementing a project in service to the school and the greater community. They will participate in conflict resolution training to help them engage in responsible, compassionate peer relationships. They will learn to collaborate and work effectively with others in cooperative groups.

**Life Skills:**

Students will develop skills necessary for a healthy adult life, including personal financial management skills such as budget development and balancing a check book; being job ready and having career development skills such as creating résumés and having job internship skills; and having higher education continuance skills including filling out college applications and/or financial aid forms.

In addition, MCIA staff will administer the prescribed state assessments to meet established state performance standards as introduced in Element 1.

**State Programmatic Metrics of Student Achievement**

Student learning and achievement is measured in multiple ways as gauges of programmatic success leading to students being prepared for life in a 21<sup>st</sup> century local, state, and global community. The following monitored metrics include CAASPP scores for ELA, Math, and Science, Summative data specific to English Learner development, Chronic Absenteeism, Suspension Data, College and Career Indicator, and Cohort Graduation Rate data. Growth measured by state and local metrics are used as primary determiners of student and programmatic effectiveness.

| CAASPP Results by Year<br>(Meets or Exceeds Standard) |                   |       |         |
|---|-------------------|-------|---------|
| School Year   | ELA               | Math  | Science |
| 2019-20   | COVID-19, No Data |       |         |
| 2020-21   | 7.89%             | 0.00% | 0.00%   |
| 2021-22   | 11.76%            | 0.00% | 12.50%  |
| 2022-23   | 18.42%            | 5.41% | 13.33%  |
| 2023-24   | 14.58%            | 4.17% | 10.0%   |
| 2024-25   | 16.67%            | 8.20% | 3.03%   |

| California School Dashboard Data by Year<br>Chronic Absenteeism and Suspension Data |   |             |
|---|---|-------------|
| School Year   | Chronic Absenteeism                                 | Suspensions |
| 2019-20   | COVID-19, No data                                   |             |
| 2020-21   | No data available, Local Indicators Only (COVID-19) |             |
| 2021-22   | 51.5%   | 0.00%       |
| 2022-23   | 29.3%   | 0.00%       |
| 2023-24   | 23.0%   | 0.00%       |
| 2024-25   | 34.9%   | 0.00%       |

| Summative English Learner Data by Year |   |                              |  |
|--|---|------------------------------|--|
| School Year                            | ELPAC Proficiency<br>(Dataquest)                    | ELPI Progress<br>(Dashboard) | Reclassifications*<br>(LTELs-Local Data) |
| 2019-20                                | COVID-19, No data                                   |                              |  |
| 2020-21                                | No data available, Local Indicators Only (COVID-19) |                              |  |
| 2021-22                                | 25.0%   | 76.9%                        | 4  |
| 2022-23                                | Fewer than 11 students                              | Fewer than 11 students       | 5  |
| 2023-24                                | 7.69%   | 25.0%                        | 4  |
| 2024-25                                | 25.00%  | 66.7%                        | 9  |

**Local Programmatic Metrics of Student Achievement**

While it would be normal to use state data as metrics that gauge success for public school students, Madera County Independent Academy students seek alternative education for a variety of reasons that include little to no level of school success like skills mastery as measured by CAASSP data, low student attendance, etc. Students enrolling at MCIA are much more likely to be students that have experienced tremendous struggle. Skills mastery is quite low, attendance is low, success at a previous comprehensive school is low, and additionally students lack academic confidence toward school completion. Local data used to be a more accurate predictor of student success comes in several forms that include i-Ready proficiency or growth toward grade level in Reading and mathematics, and student attendance rates.

Some notable conclusions of the last three years: student enrollment increased over the last three years, and student attendance increased steadily by nearly 10% during the same time period. i-Ready Formative Assessments are used with all MCIA students to measure grade level proficiency in reading and mathematics upon enrollment. MCIA is in its third year of usage of i-Ready, but school year 2023-2024 was the first year the i-Ready platform offered student group

data. The previous two years provided individual student data only. (While this is a barrier to analyzing student growth trends, year four will start that conversation for staff members to monitor and direct instruction toward specific to student groups.) Two significant student groups measured are Socio-economically Disadvantaged students and English Learners.

| Madera County Independent Academy<br>Student Attendance End of Year Data |                             |           |                            |
|--|-----------------------------|-----------|----------------------------|
| Year   | Year End Student Enrollment | Total ADA | Total Seat Time Percentage |
| 2022-23  | 51                          | 43.94     | 93.0%                      |
| 2023-24  | 61                          | 56.91     | 94.5%                      |
| 2024-25  | 69                          | 56.84     | 90.9%                      |

| Madera County Independent Academy<br>i-Ready Growth for SED and EL Students (At least 1 grade level) |  |              |               |               |
|--|--|--------------|---------------|---------------|
| Year   | Reading  |              | Math          |               |
|  | SED  | EL           | SED           | EL            |
| 2022-2023  | <i>Individual growth data only, Student Group data not available</i> |              |               |               |
| 2023-2024  | (14/41) 34.1%  | (6/15) 40%   | (16/41) 39%   | (3/15) 20%.   |
| 2024-2025  | (25/56) 44.6%  | (8/14) 57.1% | (27/56) 48.2% | (10/14) 71.4% |

Student success at any school is often predicated on the quality of relationships with school staff. Madera County Independent Academy students were recently solicited for feedback on the 2026 Student LCAP survey, which was distributed in February 2026. This survey posed questions that offered the Likert Scale (grading scale) of four responses per question that included *Strongly Disagree, Disagree, Agree, and Strongly Agree*. The following questions and answers came directly from that survey:

| Madera County Independent Academy<br>2026 LCAP Survey Questions and Answers |   |
|---|---|
| Questions   | Percentages Citing Agree/Strongly Agree Responses |
| I feel safe at my school.   | 96.0%   |
| I feel like I am part of my school.   | 96.0%   |
| My teachers encourage me to be successful.                                  | 97.3%   |
| At school, I learn skills that help me in life.                             | 82.7%   |
| My teachers communicate with my parents/guardian on a regular basis.        | 82.7%   |
| My teachers teach me in ways that I understand.                             | 93.3%   |
| The staff at my school care about me.                                       | 96.0%   |
| The staff at my school treat students fairly.                               | 93.3%   |
| My parent/guardian feels welcome to participate at my school.               | 89.3%   |
| I am happy to be at my school.  | 92.0%   |

Students' success at MCIA begins and ends with effective relationships with all staff members, and the belief that all MCIA students can be successful. The MCIA staff is to be commended for providing a school for all students in which kids feel they can be successful, supported, and safe.

## Educational Planning and Accountability

Madera County Independent Academy develops a Local Control and Accountability Plan (LCAP), which is updated and approved annually. MCIA shall adhere to all LCAP requirements including annual approval before July 1 by the Madera County School Board, as required by Education Code Section 47604.33.

MCIA complies with all requirements of Education Code Sections 47605 (b)(5)(A)(ii) and 47605(b)(5)(B) including developing annual goals for all students and for each student group as identified in California Education Code Section 52052 for each of the applicable 8 state priorities identified in Education Code Section 52060.

## 2024-2027 LCAP Goals, State Priorities, Actions, and Metrics

| <b>Goal 1: All students will be at or above grade level by the end of the school year academically, socially, and emotionally; all students in grade 8 will be prepared for high school.</b> |   |   |
|--|---|---|
| <b>Priorities</b>  | <b>Actions</b>  | <b>Metrics</b>  |
| Priority 1: Basic Conditions   | 1.1 Provide Standards-Aligned Curriculum to All Students-   | California School Dashboard Results: ELA and Math, ELPI |
| Priority 2: State Standards  | Improve Low-Income Students' Achievement in Math and ELA  | English Learner Reclassifications                       |
| Priority 4: Pupil Achievement  | 1.2 Support Students with IEPs  | i-Ready Results (Formative Assessments)                 |
| Priority 7: Course Access  | 1.3 Instructional Staff Professional Development Program  | SBAC Scores   |
| Priority 8: Other Pupil Outcomes   | 1.4 Low-Income Students to Make Academic Progress in Math   |   |
|  | 1.5 Retain Highly Effective Teachers Through Individualized Professional Development                          |   |
|  | 1.6 Provide Instructional Support and Instructional Materials to Increase Student Achievement in ELA and Math |   |
|  | 1.7 Maintain Low Student-to-Teacher Ratio   |   |
|  | 1.8 English Learner Support   |   |
|  | 1.9 Provide Intervention and Instructional Support for Struggling Learners                                    |   |

|  |  |  |
|--|--|--|
|  | <p>1.10 i-Ready Assessments for Grade Level Proficiency</p> <p>1.11 Increase Reading Proficiency</p> <p>1.12 Access to a Broad Course of Study for Low-Income Students</p> |  |
|--|--|--|

**Goal 2: The MCIA program will provide resources and services to ensure the social and emotional wellbeing of every student and staff to provide a safe environment conducive to learning.**

| Priorities                     | Actions   | Metrics   |
|--------------------------------|---|---|
| Priority 1: Basic Conditions   | 2.1 Maintain a Safe School Environment                          | California School Dashboard Results: Chronic Absenteeism, Suspension Rate |
| Priority 3: Parent Involvement | 2.2 Maintain School Facilities                                  | Student Attendance and Recognition Data                                   |
| Priority 5: Pupil Engagement   | 2.3 Host Annual School Events                                   | Student Climate Survey Data   |
| Priority 6: School Climate     | 2.4 Provide Home-School Student Transportation as Needed        | Student Participation Data  |
|                                | 2.5 Increase Student Attendance Rate                            | Counseling Presentations Participation Data                               |
|                                | 2.6 Provide Behavioral Health Intervention and Support Services | Student Referrals for Behavioral Health Support Services                  |
|                                | 2.7 Maintain Suspension Rates                                   |   |
|                                | 2.8 Expand Support Services for Homeless and Foster Youth       |   |
|                                | 2.9 Positive Student Recognition Program                        |   |
|                                | 2.10 Climate Survey Responses                                   |   |
|                                | 2.11 External Learning Opportunities for Students               |   |

**Goal 3: MCIA will have greater educational partner participation and input by developing and fostering meaningful parent and family relationships.**

| Priorities                       | Actions  | Metrics  |
|----------------------------------|--|--|
| Priority 3: Parental Involvement | 3.1 Promote School Communication<br><br>3.2 Promote Participation of Families of English Learners<br><br>3.3 Increase Parent/Guardian Involvement and Attendance in School Functions<br><br>3.4 Develop Greater Community Outreach Opportunities | Parent Participation Data Results<br><br>ParentSquare Access Data<br><br>Community Outreach Data<br><br>Parent Climate Survey Data |

### **Element 3: Student Progress Measurement**

*Governing Law: The method by which pupil progress in meeting those pupil outcomes is to be measured. To the extent practicable, the method for measuring pupil outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card. Education Code Section 47605(b)(5)(C).*

Madera County Independent Academy intends to meet all requirements of the California Education Code mandated in the Madera County Independent Academy guidelines. Madera County Independent Academy will measure student outcomes in a variety of ways.

A description of the assessments the school shall utilize in its educational program, which are aligned to the LCAP eight state priorities and demonstrate multiple measures for each subject area, are included in Element 3. The school affirms its methods for measuring pupil outcomes for the eight state priorities, as described in Element 2 of the charter, shall be consistent with the way information is reported on a School Accountability Report Card as required by Education Code Section 47605(b)(5)(C).

In addition to the assessments described in Element 2 for each of the measurable pupil outcomes, students attending the school are assessed in each of the core academic skill areas by a range of valid and reliable methods, including, but not limited to, criterion referenced tests and assessments, homework, teacher observation, student project presentations, oral reports and standardized tests. The school uses mandated standardized student assessments as required by Education Code Section 47605(c)(1).

Student performance data is reviewed annually and disaggregated by student groups, such as gender and ethnicity. While assessing student performance has many methods, two formal methods are used to both inform instruction, and inform overall student success. These methods are as follows:

**Formative assessments** provide teachers with direct data regarding student learning of a particular subject area or lesson. Formative assessments are used for teachers to guide and inform future instruction to lead students toward subject area mastery.

**Summative assessments** occur at the end of the teaching and learning process and provides students with opportunities to demonstrate what they have learned. It aims to give teachers and students a clear insight into student mastery of subject-specific content.

Teachers are supported by data analysis functions of a student data system, other software, and teacher observations and assessments. Faculty and administration use this information when they meet to review and assess student progress, discuss students needing assistance, and discuss strategies to assist students. Discussions may be informal, including the sharing of strategies and best practices, or the beginning of a Student Study Team referral to address a specific student's needs.

## State Assessments

Each student is routinely and consistently assessed throughout each school year. The results of each assessment is used to identify the progress of each student to determine which students need additional support and to inform and improve instruction. State assessments include the following:

**CAASPP:** The California Assessment of Student Performance and Progress (CAASPP) is summative in nature and measures student proficiency of knowledge and skills in English Language Arts, Mathematics, and Science. Madera County Independent Academy participates in state mandated CAASPP assessments as specified in Education Code Section 60605, for all required grade levels and any other state-required assessments as applicable to charter schools. The CAASPP assessment is given annually to all students grades 3-8 and 11 in ELA and Math, and grades 5, 8, and one grade level in high school for the CAST, or California Science Test.

**CAA:** The California Alternate Assessment (CAA) is summative in nature and is provided for students with the most significant cognitive disabilities if specified in their Individualized Education Plan (IEP). The same grade level testing for IEP students apply to those students requiring assessment using the CAA.

**Summative ELPAC:** The English Language Proficiency Assessments for California (ELPAC) measures the English language proficiency of students whose language fluency is that of an English Learner. English Learners are assessed annually using the English Language Proficiency Test during the spring semester.

**Physical Fitness Assessment:** All Madera County Independent Academy students grades 5, 7, and 9 are assessed using the California Physical Fitness Test (PFT) during the spring semester.

## Local Assessments

Madera County Independent Academy students are assessed at least twice a year using a local formative assessment tool, which measures student reading and mathematics skills. These assessments allow teachers to remediate student learning with prescribed interventions designed to give students multiple opportunities at acquiring necessary skills for grade level learning.

## Continuous Assessment

Teachers organize continuous curriculum-embedded assessments over the course of the school year according to specified criteria that correspond to the objectives of each subject. Regular school assessment and reporting play a major role:

- in the students' and parents' understanding of the objectives and assessment criteria
- in the students' preparation for final assessment for each course
- in the development of the curriculum according as outlined in the charter

Teachers are responsible for structuring varied and valid assessment tasks (including tests and examinations) that allow students to demonstrate achievement according to the objectives for each subject matter area. These include:

- Open-ended, problem-solving activities
- Investigations
- Organized debates
- Hands-on experimentation
- Analysis and reflection

### **Assessed Curriculum**

The purposes of assessing student learning include:

- Determining what the student knows and understands about the world
- Informing and differentiating teaching and learning
- Monitoring student progress in terms of character development programs
- Providing feedback to teachers, students and parents
- Monitoring the effectiveness of the curriculum
- Informing the professional development of teachers.

At the school, assessment results regularly inform instruction. Collaboration occurs within and across grade levels to include analysis of formative and summative assessment results. Teachers also utilize work samples and informal observations to see student engagement, proficiency, interest, and mastery of learning objectives.

All students are assessed throughout the school year. This comprehensive program to establish academic proficiency levels and needs is in accordance with the California testing standards. Students in grades 3- 8 and 11 take the CAASPP at the end of the year and receive preparation prior to the exam. The school utilizes data tools to analyze the results of assessments to inform classroom instruction.

All English Learners are assessed using the ELPAC test to determine English language proficiency. This assessment helps to support ELs in the classroom by determining their levels of English language acquisition. ELPAC assessment results are addressed at data discussion meetings. The school's goal is to ensure an optimum education for every student while recognizing, respecting, and celebrating the student's home language. Findings are used to enhance the educational progress of each student by providing universal access and differentiated instruction for students who need intervention. For example, EL students have access to at least 60 minutes weekly of Integrated or Designated English Language instruction.

### **Student Report Cards**

At the school, all students are graded in the traditional A, B, C, D, or F format. Report cards and progress reports are used 4 times throughout the year. These reports include grades at the time of the reporting, and teacher comment codes meant to cursorily inform parents of teacher communication that supports the current grade mark. Parent conferences are scheduled during the fall semester, and then additionally to the fall conference as deemed necessary by the teacher. The data from report cards, updated transcripts, standardized tests and unit assessments are used to initiate dialogue at data discussion meetings to drive instruction in the classroom.

## **English Language Development**

English Learners represent 18% of the 2024-2025 MCIA student population. (California School Dashboard) Although the ELPAC measures student progress in English Language acquisition once a year, teachers supplement information from the ELPAC with ongoing formative English language assessments to plan instruction during the year. The ELD teacher and other classroom teachers evaluate students based on their classroom observations and anecdotal records in the areas of Reading, Writing, and Listening and Speaking, which are the same areas evaluated by the ELPAC. The results of these evaluations are reported during the redesignation process, shared with parents during conferences, and used to plan instruction that meets the needs of students at different English proficiency levels.

## **SARC**

Madera County Independent Academy shall comply with state mandated requirements applicable to charter schools regarding the annual School Accountability Report Card (SARC). MCIA will annually adhere to all reporting/posting requirements for the SARC including notifying educational partners of availability, posting to websites, and posting with CDE for the California School Dashboard.

## **Student Achievement: Plan for Collecting, Analyzing, and Reporting Data**

Students and parents receive individual test results from all state mandated assessments. Additionally, parents receive multiple reports throughout the year on student progress. The school utilizes PowerSchool which allows teachers to access student information and test results. PowerSchool is also used to report student attendance and store other relevant student information. Parents have access to their student's information via the PowerSchool Parent Portal.

Data analysis is done during grade level and whole staff meetings to aid staff in determining which students are meeting or exceeding the state standards. In addition, this process helps determine which students need academic intervention. Data analysis is also used to determine effective teaching styles and best instructional practices to be shared throughout the staff.

The school monitors student growth through report cards, transcripts, online grading system printouts, and teacher-parent communication that also includes electronic means of communication such as ParentSquare. Teachers analyze data to drive instruction and employ a variety of teaching strategies. The results from these assessments are used to determine actionable steps in the tiered intervention process, including Academic Acceleration, if applicable.

Using data with input from all educational partners is essential in academic planning. The planning process starts at the administrative level and includes input gathered from the staff, families, and students at the beginning of the year. Data from multiple sources is used to show growth and progress over time and to identify school strengths and areas for growth. The administrative team considers all input and data to inform and update the LCAP.

## **Element 4: Governance Structure**

*Governing Law: The governance structure of the charter school, including, but not limited to, the process to be followed by the charter school to ensure parental involvement. Education Code 47605 (c)(5)(D)*

The Madera County Board of Education is the granting agency of the charter and as such serves as the oversight body for Madera County Independent Academy. Madera County Independent Academy is required to follow all applicable designated policies established by the County Superintendent of Schools and the Board of Education.

The Madera County Board of Education has the following responsibilities:

1. monitor Madera County Independent Academy accountability and revise the charter as appropriate;
2. approve and develop appropriate school policies;
3. approve and monitor the annual income and expenditure budgets;
4. approve and monitor program design; and
5. approve and monitor fiscal and operational plans

### **MCIA Operation**

Madera County Independent Academy operates autonomously from the Board of Education except for the supervisory oversight as required by statute as noted above. The County Superintendent of Schools, as an elected representative, shall have sole authority for all aspects of Madera County Independent Academy's operation and educational programs related to curriculum, enrichment and extracurricular educational activities, student evaluation, personnel, professional development, budget and finance, facilities, and maintenance, admission, scheduling, community relations, classroom usage, use of the school site, safety, discipline, proposals for charter revision and renewal, dispute resolution, and interactions with the authorizing agency.

Should MCIA begin serving students grades 9-12, then an advisory committee will be established for each MCIA Career Technical Programs and will consist of at least three members who work in a related field. Members make recommendations for program design and other pertinent requirements for curriculum as it relates to current trends in the field.

The day-to-day operations of Madera County Independent Academy are the responsibility of the Director/site administrator who:

1. recruits and hires staff with the approval of the County Superintendent as the employer;
2. evaluates staff;
3. enlists parent and staff involvement;
4. administers and oversees student activities;
5. monitors the implementation of curriculum;
6. selects instructional materials;
7. recruits community people and business partners;
8. establishes and maintains internships for students;

9. participates in school/community affairs;
10. promotes professional and academic excellence;
11. deploys and manages technology programs;
12. administers budgets and other related fiscal responsibilities;
13. contracts for services per the policies established by the Executive Governance Council;
14. sets school calendar;
15. assures regular school/home communication; and
16. resolves personnel and student issues.

Madera County Independent Academy is a public charter school within the Madera County Superintendent of Schools, and is non-sectarian in its programs, admissions policies, employment practices, and all other operations. The school shall not charge tuition, and shall not discriminate based on race, ethnicity, gender, or disability. Both Madera County Board of Education and Madera County Independent Academy pledge to work in cooperation with local education agencies.

#### **Consolidated School Site Council**

Madera County Independent Academy staff seeks input regarding its programs and operations from the Consolidated School Site Council, which is comprised of individuals including parents, students, teachers, administrators, and classified staff of all Career and Alternative Education Services (CAES) Additionally, parent involvement is available to parents through participation in other advisory committees. Parent participation is necessary for providing program feedback at various stages of the LCAP process. Educational partner feedback is obtained in meetings, program surveys, committee participation, and other scholastic programs like family day events, Parent-Teacher Conferences, individual meetings, enrollment surveys, and parent education events.

Madera County Independent Academy shall pay to Madera County Superintendent of Schools a one percent fee (1%) on all revenues received for Madera County Independent Academy operation unless otherwise restricted by the funding source. In exchange for this fee, the county office provides all personnel services, accounting procedures (including reports, insurance, and legal services), and all other services afforded a program operated by the Madera County Superintendent of Schools. In addition, Madera County Independent Academy pays an annual rent for the facilities owned by Madera County Superintendent of Schools determined by their Business Division.

The Executive Director, Career Technical Alternative Education Services, reports directly to the Madera County Superintendent of Schools and provides regular updates as needed, or requested, to the Madera County Board of Education.

## **Element 5: Employee Qualifications**

*Governing Law: The qualifications to be met by individuals to be employed by the charter school. Education Code Section 47605(c)(5)(E)*

### **Non-Discrimination Policy**

Madera County Independent Academy believes all persons are entitled to equal employment opportunities. Madera County Independent Academy shall not discriminate against qualified applicants or employees on the basis of race, color, religion, sex, gender identity, sexual orientation, pregnancy, national origin, ancestry, citizenship, age, marital status, physical disability, mental disability, medical condition, or any other characteristic protected by California or Federal law. Equal employment opportunities shall be extended to all aspects of the employer-employee relationship including recruitment, hiring, upgrading, training, promotion, transfer, discipline, layoff, recall, and dismissal from employment.

Madera County Independent Academy staff will require a wide variety of skills, leadership qualities, and an ability to work effectively as a team member. Teachers of elective courses, aides, and technicians will not necessarily be credentialed. All Madera County Independent Academy faculty and staff generally will be considered employees of Madera County Superintendent of Schools. Core academic instructors, including subject areas of mathematics, language, fine arts, science, and history/social studies, will hold an appropriate California Teaching Credential issued by the Commission on Teacher Credentialing.

The staff will be composed of an Executive Director, and/or Principal and Assistant Principal, the appropriate number of teachers required to meet the established teaching ratios, and classified employees as necessary.

### **Qualifications:**

#### Site Administrators

The minimum criteria for administrative candidates include:

- MA degree or its equivalent;
- Evidence of leadership or management experience of 1 year;
- Evidence of teaching experience of 3 years;
- Certification by the California Commission on Teacher Credentialing, Administrative Services Credential

#### Teacher, Academic

The minimum criteria for consideration include:

- BA degree;
- Certification by the California Commission on Teacher Credentialing. All teachers will hold the necessary California Teaching Credential for their assignment. (AB 1505 requirement)
- CLAD or BCLAD certification

Teacher, Career Technical (as needed)

The minimum criteria for consideration include:

- BA degree;
- Evidence of 5 years work experience in the area of instruction;
- Career Technical Certification by the California Commission on Teacher Credentialing or the approval of the Madera County Superintendent of Schools.

Instructional Support Staff

The minimum criteria for consideration include:

- High School Diploma or its equivalent;
- An appropriate mix of subject matter expertise and professional experience.

A non-instructional support staff member will have expertise and experience appropriate for his or her position within the school.

All Madera County Independent Academy staff members are employees of the Madera County Superintendent of Schools (county superintendent) and must meet the same qualifications as employees with similar job duties as defined under California law, including the Education Code, by MCSOS policy and regulations, and applicable job descriptions.

All employees will have positive references from the most recent place of employment, college, or graduate school and will be subject to the employment procedures of the Madera County Superintendent of Schools.

Madera County Independent Academy will comply with the provisions of Education Code 44237 Private School Instruction Employee: Fingerprints and Criminal Records Summary Requirements: “Each employee having contact with minor pupils and not possessing a valid California State Teaching Credential must submit two sets of fingerprints to the Department of Justice for the purpose of obtaining a criminal record summary.”

Employees will be required to show evidence of TB screening per existing employment requirement.

Madera County Superintendent of Schools is the exclusive public-school employer of the employees of Madera County Independent Academy for the purposes of the Employment Relations Act.

### **Professional Development**

Madera County Independent Academy requires all staff to participate in ongoing professional learning, which MCIA determines is necessary. Learning will focus on all aspects of the instructional program including, but not limited to the following: instructional strategies, Common Core State Standards, all forms of student assessment, and programmatic implementation practices.

All MCIA staff members are expected to participate in professional learning and planning to prepare standards-based lessons with a focus on applying learning to real world applications.

MCIA provides a weekly late start program each Friday meant for professional learning and grade level collaboration meetings. Teachers and Instructional Assistants are provided with additional professional development opportunities beyond the late start program; all meant to support student learning and Madera County Independent Academy's Local Control Accountability Plan (LCAP) implementation.

## **Element 6: Health and Safety Procedures**

*Governing Law: The procedures that the charter school will follow to ensure the health and safety of pupils and staff. These procedures shall require all of the following:*

- (i) That each employee of the charter school furnish the charter school with criminal record summary as described in Section 44237.*
- (ii) The development of a school safety plan, which shall include the safety topics listed in subparagraphs (A) to (J), inclusive, of paragraph (2) of subdivision (a) of Section 32282.*
- (iii) That the school safety plan be reviewed and updated by March 1 of every year by the charter school. Education Code Section 47605(c)(5)(F).*

Staff at Madera County Independent Academy will follow all health, safety, and risk management policies adopted by the Madera County Superintendent of Schools. The Charter will adopt and implement a comprehensive set of health, safety, and risk management policies that will include a safety and disaster plan prior to commencing operations. These policies will be developed in consultation with the Madera County Superintendent of Schools current policies and the school's insurance carriers. Policies will address the following issues:

- Immunization records for enrolling students will be required to the extent required for enrollment in non-charter public schools;
- Employees will be current on their tuberculosis inoculation;
- Procedures for response to natural disasters and emergencies, including fires and earthquakes;
- First aid and CPR training for instructional and administrative staff;
- The administration of prescription drugs and other medicine;
- The school is a drug, alcohol, and tobacco free workplace.

## **All Gender Restroom**

On or before July 1, 2026, Madera County Independent Academy shall provide and maintain at least one all-gender restroom for voluntary student use at each of its school sites that has more than one female restroom and more than one male restroom designated exclusively for student use. The restroom shall have signage identifying the bathroom as being open to all genders, it shall remain unlocked, unobstructed, and easily accessible by any student, and be available

during school hours and school functions when students are present. Madera County Independent Academy shall designate a staff member to serve as a point of contact and to post a notice regarding these requirements. Education Code 17585.

### **Athletic Programs**

Madera County Independent Academy shall comply with all laws related to health and safety policies and procedures surrounding athletic programs at charter schools, including but not limited to providing information to athletes regarding sudden cardiac arrest and annually providing each athlete with an Opioid Factsheet for Patients. In the event MCIAC participates in any interscholastic athletic programs, it shall comply with all applicable requirements, including, but not limited to, adopting a written emergency action plan for sudden cardiac arrest or other medical emergencies related to athletic programs, and acquiring at least one automated external defibrillator.

### **Background Check Requirement**

Employees will comply with fingerprinting and submit to a criminal background check as required by Education Code Sections 44237 and 45125.1 prior to working with students.

### **Bloodborne Pathogen Exposure Protocol**

All maintenance personnel are trained annually regarding Blood Borne Pathogens specifically the disinfecting, sanitizing, and prevention of the spreading of infections through blood or other bodily fluids. Staff and students will follow appropriate medical protocols for disinfecting procedures.

### **Bullying Prevention Information**

Madera County Independent Academy has adopted procedures for preventing acts of bullying, including cyberbullying. Madera County Independent Academy shall annually make available the online training module developed by the CDE pursuant to Education Code 32283.5(a) to certificated school site employees and all other school site employees who have regular interaction with children.

### **Comprehensive Anti-Discrimination and Harassment Policies and Procedures**

Madera County Independent Academy is committed to providing a school that is free from discrimination and sexual harassment, as well as any harassment based upon the actual or perceived characteristics of race, religion, creed, color, gender, gender identity, gender expression, nationality, national origin, ancestry, ethnic group identification, genetic information, age, medical condition, marital status, sexual orientation, sex and pregnancy, physical or mental disability, childbirth or related medical conditions, military and veteran status, denial of family or medical care leave, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, or any other basis protected by federal, state, local law, ordinance or regulation. Madera County Independent Academy maintains a comprehensive policy to prevent and immediately remediate any concerns about discrimination or harassment at the Charter School (including employee to employee, employee to student, and student to student misconduct).

### **Diabetes Notification Requirement**

Madera County Independent Academy will provide an information notification regarding Type 1 and Type 2 to parents/guardians pursuant to Education Code 49452.7. The information notification shall include, but is not limited to, the following:

1. A description of Type I and Type 2 Diabetes
2. A description of warning signs and risk factors of Type 1 and Type 2 Diabetes
3. A recommendation that students get screened for Type 1 and/or Type 2 Diabetes should they display/suffer from risk factors or warning signs
4. A description of the various screening tests available
5. A description of treatment/prevention methods of Type 1 and Type 2 Diabetes

### **Facility Safety Requirements**

Madera County Independent Academy shall comply with Education Code Section 47610 by utilizing facilities that are either compliant with the Field Act or facilities that are compliant with the California Building Standards Code. Madera County Independent Academy agrees to test sprinkler systems, fire extinguishers, and fire alarms annually and to ensure they always remain operable. Madera County Independent Academy staff shall conduct fire drills as required under Education Code Section 32001.

The school's facilities and all modifications made to its facilities will comply with state building codes, ADA access requirements, and other applicable fire, health, and structural safety requirements, and will maintain readily accessible records documenting such compliance. Also, the school occupies facilities that comply with the Asbestos requirement as cited in the Asbestos Hazard Emergency Response Act (AHERA), 40 C.F.R.A. and maintains an Asbestos Management Plan.

### **Feminine Hygiene Products**

Madera County Independent Academy staff shall always stock the school's restrooms with an adequate supply of menstrual products, free of cost, in all women's restrooms and all-gender restrooms, and at least one men's restroom. The school staff shall post a notice regarding the requirements of this section in a prominent location in every restroom required to stock menstrual products. This notice shall include the text of this section and contact information, including an email address and telephone number for a designated individual responsible for maintaining the requisite supply of menstrual products.

### **Hearing/Vision/Scoliosis Screening Requirement**

Students will be screened for vision, hearing, and scoliosis pursuant to Education Code Section 49450 *et seq.* to the grade levels served by the charter school.

### **Homicidal Threats**

Madera County Independent Academy shall comply with all requirements under Education Codes 49390-49395 regarding mandatory reporting in response to Homicidal Threats. All employees and board members who are alerted to, or observe, any threat or perceived threat in writing or through an action of a student that creates a reasonable suspicion that a student is preparing to commit a homicidal act related to school or a school activity shall

make a report to law enforcement.

### **Human Trafficking Prevention**

Madera County Independent Academy will inform parents and guardians of students grades 6-12 of human trafficking prevention resources.

### **Mandated Child Abuse Reporters**

All staff members will observe adherence to the California Penal Code Section 11166 requirements regarding child abuse reporting. The reporting person need only reasonably suspect that abuse and/or neglect have occurred.

The reporting staff member does not have to prove abuse. The site administrator will work with all staff and faculty members to ensure all appropriate steps are taken should a child abuse situation occur. All staff and faculty members will understand that it is both their duty and responsibility to report any suspicions of child abuse. Staff will understand that failure to adhere to California Law in reporting an incident of known or reasonably suspected child abuse is guilty of a misdemeanor punishable by up to six months confinement in a county jail or by fine of one thousand dollars (\$1,000) or by both.

Staff and faculty members are not responsible for investigating any incident but only report to site administrator and/or proper authorities all necessary information and child abuse reports to the Department of Social Services and/or the appropriate police department. Should it become necessary to remove a child from school, the site administrator will obtain the contact information of the person removing the child. This information will be placed in the student's record and be available to the parent/guardian.

### **Medication in School Requirement**

Madera County Independent Academy will adhere to Education Code 49423 regarding the administration of medication in school. Additionally, Per AB 1651, the school shall store emergency epinephrine auto-injectors in an accessible location upon need for emergency use and include that location in the annual notifications required by law.

### **Mental Health Information for Students**

Pursuant to Education Code 49428.5, Madera County Independent Academy staff shall create and post posters that identify resources addressing student mental health needs. These posters shall be displayed in English and the primary languages spoken by 15 percent or more of students enrolled at the school site. Posters shall be prominently displayed in appropriate public areas that are accessible to, and frequented by, students at the school site. The poster shall be digitized and distributed electronically to students at the beginning of each school year.

### **Pregnant and Parenting Students**

Madera County Independent Academy staff shall provide an annual notice to students about their rights regarding pregnancy or when parenting pursuant to Education Code 46015.

### **Safe Firearms Storage Information**

Madera County Independent Academy staff shall distribute a notice to all parents/guardians addressing California’s child gun access prevention laws and laws related to firearm safety utilizing the most updated language provided by the California Department of Education. Education Codes 48986 and 49392.

### **School Safety Plan Requirement**

Madera County Independent Academy staff shall adopt a School Safety Plan, to be reviewed and updated by March 1 of every year, which shall include identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school’s procedures for complying with applicable laws related to school safety, including the development of all of the following pursuant to Education Code Section 32282(a)(2)(A)-(J):

1. Child abuse reporting procedures
2. Routine and emergency disaster procedures
3. Policies for students who committed an act under Education Code Section 48915 and other Charter School-designated serious acts leading to suspension, expulsion, or mandatory expulsion recommendations
4. Procedures to notify teachers of dangerous students pursuant to education Code Section 49079
5. A discrimination and harassment policy consistent with Education Code Section 200
6. Provisions of any school wide dress code that prohibits students wearing “gang-related” apparel, if applicable
7. Procedures for safe ingress and egress of pupils, parents, and employees to and from the Charter School
8. A safe and orderly environment conducive to learning
9. The rules and procedures on school discipline are adopted pursuant to Education Code Sections 35291, 35291.5, 47605, and 47605.6
10. Procedures for conducting tactical responses to criminal incidents

### **Suicide Prevention Policy**

In accordance with Education Code 215, Madera County Independent Academy maintains a policy on student suicide prevention. Madera County Independent Academy shall review its policy every five years and update as needed. Pursuant to AB 58 (2021-2022), the Madera County Superintendent of Schools reviewed and updated its Suicide Prevention Policy prior to January 1, 2025, to incorporate best practices identified by the California Department of education’s model policy, as revised.

### **Supporting LGBTQ Students**

Commencing with the 2025-2026 school year and ending with the completion of the 2029-2030 school year, Madera County Independent Academy shall use an online training delivery platform and curriculum to provide at least 1 hour of required LGBTQ cultural competency training annually to teachers and other certificated employees serving students grades seven through twelve and maintain records of such training as

required by Education Code 218.

### **Tuberculosis Requirement**

Employees will be current on their tuberculosis inoculation prior to commencing employment and monitored every four years as required by education Code Section 49406.

### **Workplace Violence Prevention Plan**

Effective July 1, 2024, Madera County Independent Academy shall establish, implement, and maintain an effective Workplace Violence Prevention Plan consistent with the requirements of Labor Code Section 6401.9. Madera County Independent Academy will use the Workplace Violence Prevention Plan established by the Madera County Superintendent of Schools.

These policies will be incorporated, as appropriate, into the school's student and staff handbooks and will be reviewed on an ongoing basis in the school staff's professional development efforts and governing board policies

## **Element 7: Means to Achieve Racial and Ethnic Balance**

*Governing Law: The means by which the charter school will achieve a balance of racial and ethnic pupils, special education pupils, and English learner pupils, including redesignated fluent English proficient pupils, as defined by the evaluation rubrics in Section 52064.5, that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted. Education Code Section 47605(c)(5)(G)*

Madera County Independent Academy represents the diversity within Madera County. Many of our students come from families with economic and social needs. Many students come from homes where education may not be a high priority. Through recruitment and admission practices, the racial and ethnic balance of Madera County Independent Academy students reflects the general population of Madera County.

Madera County Independent Academy implements a student recruitment strategy that includes, but is not necessarily limited to, the following elements or strategies to ensure a racial and ethnic balance among students that is reflective of the community in which Madera County Independent Academy is located:

- an enrollment process that is scheduled and adopted to include a timeline that allows for a broad-based recruiting and application process;
- development of promotional and informational material that appeals to all of the various racial and ethnic groups represented in the district;
- the appropriate development of promotional and informational materials in languages other than English to appeal to limited English proficient populations;
- outreach meetings in several areas of the district to reach prospective

students and parents

Madera County Independent Academy population is quite like the demographics of the Madera Unified School District as shown below.

| <b>MCIA and MUSD Demographic Comparison</b> |                 |              |                         |                          |
|---|-----------------|--------------|-------------------------|--------------------------|
| <b>School Year 2024-2025</b>                |                 |              |                         |                          |
|   | <b>Hispanic</b> | <b>White</b> | <b>African-American</b> | <b>Two or More Races</b> |
| MCIA  | 85.2%           | 8.2%         | 3.3%                    | 3.3%                     |
| MUSD  | 91.1%           | 4.3%         | 1.1%                    | 0.65%                    |

### **Element 8: Admissions Policies and Procedures**

*Governing Law: Admission policies and procedures, consistent with Education Code Section 47605 subdivision (e), Education Code Section 47605(c)(5)(H).*

All students are considered for admission without regard to ethnicity, national origin, gender, or achievement level. Admission will be determined on qualifications, not place of residence although preference will be given to students residing within the Madera Unified School District.

If the number of pupils who wish to attend the school exceeds the school’s capacity, consideration will be given to students who are on track to graduate (High school students only). If all students are of equal ranking, excluding existing students of Madera County Independent Academy, attendance shall be determined by a public random drawing. No admission fees will be charged.

Admission to Madera County Independent Academy shall be on a voluntary basis. Madera County Independent Academy will also be a school of choice in providing educational services for Expelled Students within Madera County.

### **Element 9: Annual Financial Audits**

*Governing Law: The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the satisfaction of the chartering authority. Education Code Section 47605(c)(5)(I).*

An annual financial audit will be conducted by an independent audit firm as a subpart of Madera County Superintendent of Schools’ overall audit. The audit will be conducted in accordance with generally accepted accounting principles. Madera County Superintendent of Schools Business Division will be responsible for all financial transactions and policies

of Madera County Independent Academy. All exceptions and deficiencies will be resolved with their guidance and recommendations to the satisfaction of the County Board of Education. MCSOS's Business Division will report to the County Board of Education regarding how the exceptions and deficiencies have been or will be resolved. Audit reports will be made available to the public through Madera County Superintendent of Schools.

The audit will verify the accuracy of the school's financial statements, attendance and enrollment accounting practices, and will review the school's internal controls.

Madera County Independent Academy will establish procedures for fiscal management and accountability with the advisory council and the Madera County Superintendent of Schools Business Division. Payroll, purchase orders, attendance, monthly financial reports, and other accounting activities will be performed by Madera County Superintendent of Schools' Business Division. An agreement will be made for Madera County Independent Academy to reimburse Madera County Superintendent of Schools for its operational costs.

Madera County Independent Academy will compile and provide to the County Board of Education an annual performance report as included in the Single Plan for Student Achievement (SPSA) and/or Local Control Accountability Plan (LCAP). The report will include the following data:

- summary data showing student progress toward the goals and outcomes specified in the charter petition;
- an analysis of whether student performance is meeting the goals specified in the charter petition;
- a summary of major decisions and policies established by the school's governing board during the year;
- data on the level of parent involvement in the school's governance and summary data from an annual parent and student satisfaction survey;
- data regarding the number of staff working at the school and their qualifications;
- overview of the school's admissions practices during the year and data regarding numbers of students enrolled, the numbers of students on waiting lists, and the numbers of students expelled and/or suspended;
- other information regarding the educational program and the administrative, legal, and governance operations of the school relative to compliance with the terms of the charter petition.

## **Element 10: Suspension and Expulsion Procedures**

*Governing Law: The procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons or otherwise involuntarily removed from the charter school for any reason. These procedures, at a minimum, shall include an explanation of how the*

*charter school will comply with federal and state constitutional procedural and substantive due process requirements that is consistent with all of the following:*

*(i) For suspensions of fewer than 10 days, provide oral or written notice of the charges against the pupil and, if the pupil denies the charges, an explanation of the evidence that supports the charges and an opportunity for the pupil to present the pupil's side of the story.*

*(ii) For suspensions of 10 days or more and all other expulsions for disciplinary reasons, both of the following:*

*(I) Provide timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.*

*(II) Provide a hearing adjudicated by a neutral officer within a reasonable number of days at which the pupil has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses, and at which the pupil has the right to bring legal counsel or an advocate.*

*(iii) Contain a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with a written notice of intent to remove the pupil no less than five school days before the effective date of the action. The written notice shall be in the native language of the pupil or the pupil's parent or guardian or, if the pupil is a homeless child or youth, or a foster child or youth, in the native language of the homeless or foster child's educational rights holder. In the case of a foster child or youth, the written notice shall also be provided to the foster child's attorney and county social worker. If the pupil is an Indian child, as defined in Section 224.1 of the Welfare and Institutions Code, the written notice shall also be provided to the Indian child's tribal social worker and, if applicable, county social worker. The written notice shall inform the pupil, the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker of the right to initiate the procedures specified in clause (ii) before the effective date of the action. If the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, or county social worker, or the Indian child's tribal social worker or, if applicable, county social worker initiates the procedures specified in clause (ii), the pupil shall remain enrolled and shall not be removed until the charter school issues a final decision. For purposes of this clause, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions specified in clauses (i) and (ii).*

*A foster child's educational rights holder, attorney, and county social worker and an Indian child's tribal social worker and, if applicable, county social worker shall have the same rights a parent or guardian of a child has to receive a suspension notice, expulsion notice, manifestation determination notice, involuntary transfer notice, and other documents and related information. Education Code Section 47605(c)(5)(J)*

Madera County Independent Academy has developed a comprehensive set of student discipline policies which are distributed as part of the school's Parent and Student Handbook. The handbook will describe the school's expectations regarding attendance, substance abuse, mutual respect, violence, safety, and work habits. Students, and parents/guardians, are required to verify that they have reviewed and understand the policies prior to their child's enrollment.

Students may be suspended from Madera County Independent Academy for non-compliance with the policies set forth by the school. Students violating these policies significantly enough to warrant “an expulsion” will be considered to have violated the MCIA master agreement and will be referred back to their respective district.

**Causes for Suspension** – Students may be suspended from MCIA for the following Education Code 48900 violations:

A pupil shall not be suspended from school or recommended for expulsion unless the superintendent or the principal of the school in which the pupil is enrolled determines that the pupil has:

- (a) (1) Caused, attempted to cause, or threatened to cause physical injury to another person.  
(2) Willfully used force or violence upon the person of another, except in self-defense.
- (b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any object of this type, the pupil had obtained written permission to possess the item from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- (c) Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind.
- (d) Unlawfully offered, arranged, or negotiated to sell any controlled substance listed in Chapter 2 (commencing with Section 11053) of Division 10 of the Health and Safety Code, an alcoholic beverage, or an intoxicant of any kind, and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant.
- (e) Committed or attempted to commit robbery or extortion.
- (f) Caused or attempted to cause damage to school property or private property.
- (g) Stole or attempted to steal school property or private property.
- (h) Possessed or used tobacco, or any products containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her own prescription products.
- (i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- (j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code.
- (k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- (l) Knowingly received stolen school property or private property.
- (m) Possessed an imitation firearm.
- (n) Committed or attempted to commit a sexual assault or committed a sexual battery.

- (o) Harassed, threatened, or intimidated a pupil who is a complaining witness or a witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- (p) Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma.
- (q) Engaged in or attempted to engage in hazing.
- (r) Engaged in an act of bullying, including, but not limited to, bullying committed by means of an electronic act directed specifically toward pupil or school personnel.
- (s) Aided or abetted the infliction or attempted infliction of physical injury to another person (suspension only).

48900.2 Committed sexual harassment (grades 4-12).

48900.3 Caused, attempted to cause, threatened to cause, or participated in an act of hate violence (grades 4-12).

48900.4 Intentionally engaged in harassment, threats, or intimidation, directed against school district personnel or pupils. (grades 4-12).

48900.7 Made terroristic threats against school officials or school property, or both.

The principal of the school may discipline, suspend, or expel students who fail to comply with school policies pursuant to the Madera County Board of Education's adopted policies. Madera County Board of Education policy provides all students with an opportunity of due process and conforms to applicable federal law regarding students with exceptional needs. The school will notify the Madera County Board of Education of any expulsions and will include suspension and expulsion data in its annual performance report.

No student shall be involuntarily removed by the Charter School for any reason unless the parent or guardian of the student has been provided with written notice of the intent to remove the student no less than five (5) school days prior before the effective date of the action. The written notice shall be in the native language of the student or the student's parent or guardian, or, if the student is homeless or foster youth, the notification shall be provided to the child's educational rights holder. In the case of the foster child, the written notice shall be provided to the child's attorney and county social worker. If the student is an Indian child, as defined in Welfare and Institution Code 224.1, the written notice shall be provided to the Indian child's tribal social worker, and, if applicable, county social worker. The written notice shall inform the student, the student's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker of the right to request a hearing regarding the involuntary removal. As used herein, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions. If a hearing is requested, the same procedures applicable to expulsions shall be used.

Madera County Independent Academy staff shall ensure that its student discipline policies and procedures are periodically reviewed and modified as necessary.

### **Element 11: Employee Retirement Systems**

*Governing Law: The manner by which staff members of the charter schools will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. Education Code Section 47605(c)(5)(K).*

Employees of Madera County Independent Academy will be employed by the Madera County Superintendent of Schools and will participate in the California State Teachers Retirement System (Cal-STRS) or the California Public Employees Retirement System (Cal-PERS) depending upon individual eligibility. Substitutes have the option, depending upon individual eligibility of STRS, PERS, SISK, Defined Benefit Plan, or Social Security. The Madera County Superintendent of Schools will monitor these programs as part of the administrative service contract.

### **Element 12: Public School Attendance Alternatives**

*Governing Law: The public school attendance alternatives for pupils residing within the school district who choose not to attend charter schools. Education Code Section 47605(c)(5)(L).*

Attendance at Madera County Independent Academy is entirely voluntary on the part of the students who reside within and outside Madera County. In addition to Madera County Independent Academy, the following options are available to students:

1. District enrollment in the school located within their enrollment boundaries.
2. Request for an inter-district permit to another school district through the school located within their enrollment boundaries; or
3. Independent study or other alternative programs through the school district within their enrollment boundaries.

### **Element 13: Rights of Employees**

*Governing Law: The rights of an employee of the school district upon leaving the employment of the school district to work in a charter school, and of any rights of return to the school district after employment at a charter school. Education Code Section 47605(c)(5)(M).*

All employees of Madera County Independent Academy will be employed by the Madera County Superintendent of Schools and will have all rights and responsibilities accordingly.

Current employees of the Madera County Superintendent of Schools will continue to be covered by existing employee agreements if they transfer to Madera County Independent Academy. They will still be considered employees of the Madera County Superintendent of Schools and therefore will retain their years of service credit and earn additional years of credit in the county office while working in a comparable position in the charter school. In addition, they will retain any rights to accumulated sick leave, vacation for those who are eligible, family leave, and health coverage at the prorated cost. First year employees will follow the guidelines of probationary status as employees of the Madera County Superintendent of Schools.

### **Element 14: Mandatory Dispute Resolutions**

*Governing Law: The procedures to be followed by the charter school and the chartering authority to resolve disputes relating to provisions of the charter. Education Code Section 47605(c)(5)(N).*

The intent of this dispute resolution process is to:

1. Resolve disputes within the Madera County Independent Academy pursuant to MCIA's policies.
2. Minimize the oversight burden on the Madera County Superintendent of Schools.
3. Ensure a fair and timely resolution to disputes.
4. Frame a charter oversight and renewal process and timeline so as to avoid disputes regarding oversight and renewal matters.

Issues between students, teachers, parents, applicant families, volunteers, advisors, and other community members associated with Madera County Independent Academy, should be resolved in-house in an amicable and fair manner whenever possible. The Madera County Superintendent of Schools is the appellate body. All conflicts should be resolved through a process that emphasizes the common goals of the parties involved, rather than through an adversarial positioning in a win-lose mentality.

If the Madera County Board of Education believes it has cause to revoke this charter, the board agrees to notify the Madera County Superintendent of Schools in writing noting the specific reasons for which the charter may be revoked and grant the school reasonable time to respond to the notice and take appropriate corrective action unless the alleged violation presents an immediate threat to health or safety.

The Madera County Board of Education may inspect or observe any part of Madera County Independent Academy at any time but shall provide reasonable notice to the Executive Director of Charter Schools prior to any observation or inspection. The Madera County Board of Education shall provide such notice at least three working days prior to the inspection or observation unless it has been agreed upon otherwise.

Financial reporting will be conducted by the Madera County Superintendent of Schools or designee. Quarterly fiscal reports will be submitted in accordance with the timelines stated in the charter school law. The Executive Director of Charter Schools will work with the Madera County Board of Education to jointly develop a timeline of other required ongoing monitoring documents including deadlines of when the documents will be submitted, when reviewed, when feedback will be given to the Director, and by when corrective action will occur. The charter school will be given reasonable time to take appropriate corrective action.

The Madera County Board of Education agrees to receive and review the annual fiscal and programmatic audit and annual performance report and to perform the annual site visit and other accountability policies and procedures mutually agreed upon by the charter school and the Madera Board of Education. Within two months of this annual review, the Madera County Board of Education must notify the Madera County Superintendent of Schools as to whether it considers the school to be making satisfactory progress relative to the goals specified in this charter. This annual notification will include the specific reasons for the conclusions of the Board.

Madera County Independent Academy may request from the Madera County Board of Education a renewal or amendment of the charter at any time prior to expiration. Madera County Independent Academy should present renewal requests no later than 120 days prior to the expiration of the charter. The Madera County Board of Education agrees to hear and render a renewal decision pursuant to the initial charter petition review timelines and processes as specified in the Education Code Section 47605.

### **Element 15: Charter School Closure Procedures**

*Governing Law: The procedures to be used if the charter school closes. The procedures shall ensure a final audit of the charter school to determine the disposition of all assets and liabilities of the charter school, including plans for disposing of any net assets and for the maintenance and transfer of pupil records. Education Code Section 47605(c)(5)(O).*

If Madera County Independent Academy ceases operation and its governing board determines that there is no successor charter school, then the governing board shall designate an entity or individual to be responsible for conducting closure activities. The designated entity or individual shall be known as the “Authorized Closer.” The Authorized Closer shall commence closure proceedings by notifying parents and guardians of pupils, State Board of Education, the SELPA in which the school participates, and the California Department of Education.

The notice shall include the effective date of the closure, the party to contact for information related to the closure, the pupils’ districts of residence, and the manner in which parents and guardians may obtain copies of pupil records including information on completed courses and credits that meet graduation requirements. The school shall provide the Authorized Closer with a list of pupils in each grade level and the classes they

have completed together with information on the pupils' districts of residence.

Pupil records, including all state assessment results and special education records, shall be maintained and transferred to the custody of the Authorized Closer except for records and/or assessments results that, under the provisions of the governing charter, are required to be transferred to a different entity.

Madera County Independent Academy shall complete an independent final audit within six months of closure. The audit may also serve as the annual audit. The audit must include at least the following:

- An accounting of all assets, including cash and accounts receivable, and an inventory of property, equipment, and supplies.
- An accounting of the liabilities, including accounts payable and any reduction in apportionments because of audit findings or other investigations, loans and unpaid staff compensation.
- An assessment of the disposition of any restricted funds received by or due to the school.

The Authorized Closer must provide for the completion and filing of any annual reports required by Education Code Section 47601.33

#### **ELEMENT 16: ADDITIONAL CHARTER PROVISIONS**

*Governing Law: The governing board of a school district shall require that the petitioner or petitioners provide information regarding the proposed operation and potential effects of the charter school, including, but not limited to, the facilities to be used by the charter school, the manner in which administrative services of the charter school are to be provided, and the potential civil liability effects, if any, upon the charter school and upon the school district. The description of the facilities to be used by the charter school shall specify where the charter school intends to locate. The petitioner or petitioners also shall be required to provide financial statements that include a proposed first-year operational budget, including start-up costs, and cash-flow and financial projections for the first three years of operation. If the school is to be operated by, or as, a nonprofit public benefit corporation, the petitioner shall provide the names and relevant qualifications of all persons whom the petitioner nominates to serve on the governing body of the charter school. Education Code Section 47605(h)*

*Governing Law: Potential civil liability effects, if any, upon the charter school and upon the school district. Education Code Section 47605(h).*

*Governing Law: The manner in which administrative services of the charter school are to be provided. Education Code Section 47605(h).*

#### **Administrative Services**

Madera County Independent Academy will operate under MCSOS's fiscal control policies and procedures for the school's operation. This includes, but is not limited to, accounting, payroll, human resources, facilities, and information and instructional technology. Madera County

Independent Academy shall comply with all financial reporting requirements of Education Code Section 47604.33 and shall comply fully with Education Code Section 47604.3.

*Governing Law: The facilities to be used by the charter school. The description of the facilities to be used by the charter school shall specify where the charter school intends to locate. Education Code Section 47605(h).*

### **Facilities**

The Madera County Independent Academy is located at 1635 E. Olive Ave., Madera, CA. This facility will provide services for approximately 60-120 students.

*Governing Law: The petitioner or petitioners also shall be required to provide financial statements that include a proposed first-year operational budget, including startup costs, and cash flow and financial projections for the first three years of operation. Education Code Section 47605(h).*

### **Financial reporting**

Madera County Independent Academy will operate under MCSOS's fiscal control policies and procedures for the school's operation. Madera County Independent Academy shall comply with all financial reporting requirements of Education Code Section 47604.33 and shall comply fully with Education Code Section 47604.3.

### **Local Control Funding Formula Accountability**

Under the Local Control Funding Formula (LCFF) funding system, revenue limits and most state categorical programs have been eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

As part of the local control funding formula (LCFF), school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP) using a template adopted by the California State Board of Education (SBE). In addition, the SBE is required to adopt evaluation rubrics to assist LEAs and oversight entities in evaluating strengths, weaknesses, areas that require improvement, technical assistance needs, and where interventions are warranted. The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators.

### **Insurance**

Madera County Independent Academy will be a program under the Madera County Superintendent of Schools. Liability, property, errors and omissions, insurance to protect the program's assets, staff, and governing board members will be provided through the Madera County Superintendent of Schools Insurance policies.

## **Transportation**

Because Madera County Independent Academy is a school of choice serving students in grades TK-12, it will be the responsibility of students themselves or parents/guardians, as appropriate, to provide transportation to and from the school. Transportation will not be provided to and from school, except as required by law for students with disabilities in accordance with a student's IEP. Madera County Independent Academy is committed to ensuring students from across Madera County are able to access its program. For this reason, Madera County Independent Academy will explore a variety of public and private transportation options to ensure students are supported in their attendance at the school.

## **Material Revisions**

In accordance with the Education Code section 47607, Madera County Independent Academy may present a petition for a material revision of this charter at any time to the Madera County Board of Education.

## **AB 1505 Overview of Changes**

### **Academics**

Charter school renewals in California will now be guided by a 3-track renewal system. Key highlights include:

### **Non DASS schools**

**California School Dashboard focus.** Renewal criteria are now aligned with the California School Dashboard and consider a broader range of school performance indicators than previous renewal criteria, schoolwide and for subgroups.

**More holistic review of academic performance.** In addition to state tests in ELA and Math, criteria now include college/career preparedness and English learner progress.

**Rewards achievement gap-closing schools.** Schools meeting the state average status for academic performance schoolwide and beating the subgroup average with their historically disadvantaged subgroups qualify for High Track renewal (see below).

**A new “second look” construct.** The construct allows schools and authorizers to consider alternative, robust measures of achievement growth and postsecondary success as evidence to support charter renewal (sunsets 2026).

### **Track Renewal System:**

1. **High Track: a streamlined and longer (5-7 year) renewal term** for charter schools demonstrating strong performance across all Dashboard indicators and for schools closing the achievement gap for historically disadvantaged subgroups.
2. **Middle Track: places greater weight on academic performance**, allows for 2<sup>nd</sup> look if school performance on California Dashboard state and local indicators does not demonstrate clear case for renewal. These schools may be renewed for a 5-year term. (Sunsets 2026)
3. **Low Track: presumptive non-renewal** for underperforming schools, allows for 2<sup>nd</sup> look. If approved these schools are renewed only for a 2-year term. (Sunsets 2026)

## **DASS Schools**

For Dashboard Alternative School Status “DASS” schools, authorizers will consider the school’s performance on the CA Dashboard (all performance indicators and local indicators), as well as “alternative metrics.” These alternative metrics will be mutually determined by the charter and authorizer during the charter’s first year of the school’s term. The authorizer will notify the charter school of the alternative metrics to be used within 30 days of the meeting where metrics were discussed and agreed to. Denial of a DASS must include a written finding of facts supporting the supposition that the closure of the charter school is in the best interest of the pupils.

### **Failure to Serve All Students**

Section 47607(e) establishes a process for an authorizer to request specific enrollment data from the California Department of Education or to consider complaints or other data to evaluate whether a charter is discriminating in enrollment or dismissal of students, and permits nonrenewal if the authorizer specifically finds, supported by evidence, that the charter is not serving all pupils who wish to attend the school.

### **Fiscal or Governance Issues**

Section 47607(e) allows a district to also consider substantial fiscal or governance issues at the charter school and permits nonrenewal if the authorizer finds the school is unlikely to successfully implement the program set forth in the petition due to these issues.

\*For both the enrollment and fiscal/governance issues listed above, the authorizer may only reject renewal after it has provided the charter at least 30 days’ notice of the alleged violation and the school an opportunity to cure any violation noted. (*Educ. C. section 47607 (e)*).

\*Also, it is important to note that an existing school’s fiscal impact on the district as well as their impact on the district’s programs, services and academic offerings cannot be considered during renewal. These considerations are only allowable when considering new charters or a proposed expansion for additional locations or grade levels. (*Educ. C. section 47607(a)(4)*.)

### **Differentiated Assistance**

AB 1505 requires that charter schools receive differentiated assistance and intervention for academic concerns on the same terms and timelines as school districts. This provision applies starting July 1, 2022 to currently operating charter schools.

### **Teacher Credential Requirements**

AB 1505 eliminated the previous flexibility in charter school credentialing, ensuring that all teachers, regardless of the subject they teach, must hold the necessary credential for their assignment. Previously, teachers of non-core subjects like music, art, and dance in charter schools were not always required to have a credential, but AB 1505 changed that, requiring credentials for all assignments.

All teachers in charter schools are required to obtain a Certificate of Clearance from the California Commission on Teacher Credentialing (CTC).

Teachers employed by charter schools during the 2019-2020 school year have until July 1, 2025, to obtain the required certificates.

### **Charter Renewal Conclusion**

By approving this charter for the establishment of Madera County Independent Academy, the County Board of Education will be fulfilling the intent of The Charter Schools Act of 1992 to improve learning, create new professional opportunities for teachers, and provide parents and pupils with expanded choices in education and following the directive of law to encourage the creation of charter schools. The Madera County Independent Academy petitioners are eager to work independently, yet cooperatively with the County Board of Education to establish the highest bar for what a charter school can and should be. To this end, the Madera County Independent Academy petitioners pledge to work cooperatively with the MCSOS to answer any concerns concerning this Charter and to present the MCSOS with the strongest possible proposal requesting a five-year term to begin operation in July of 2026. Upon the granting of this charter, Madera County Independent Academy will provide written notice of the approval and a copy of the petition to the California Department of Education and the State Board of Education.