

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **AB1200 Disclosure-Certificated Employees (RUFT)**
Tentative Agreement & Salary Schedules for 2026-27 fiscal year.

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the Tentative Agreement with the **Certificated Employees (RUFT)** of the Rescue Union School District and the AB1200 Disclosure.

BACKGROUND:

This public disclosure is required for all negotiations agreements entered into by the District under Government Code Section 3547.5.

STATUS:

This document includes all known changes in costs based on current assignment and staffing for **Certificated Employees (RUFT)** for the 2026-27 fiscal year. The District and **Certificated Employees (RUFT)** have agreed that their salaries shall be increased by a total of 2.0% effective July 1, 2026.

The tentative agreement also includes language regarding Kindergarten class sizes, Counselor caseloads, Independent study agreements, and extended IEP meeting pay.

FISCAL IMPACT:

The fiscal impact is included on the Collective Bargaining Disclosure and the 2026-27 Budget report.

BOARD GOAL:

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students.

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.



TENTATIVE AGREEMENT

**Between the
RESCUE UNION SCHOOL DISTRICT
and the**



RUFT/RUSD Tentative Agreement	
RUFT Signature	 4/17/26
RUSD Signature	 4/17/26

RESCUE UNION FEDERATION OF TEACHERS

April 17, 2026

This proposal from the Rescue Union School District (District) to the Rescue Union Federation of Teachers (Federation) is presented to be adopted in its entirety. We agree to continue stipend negotiations in the Fall of 2026.

ARTICLE 10: CLASS SIZE AND ASSIGNMENTS

1. The District and the Federation agree that low class size can lead to increased academic proficiency and improved social emotional competency. Although the District retains the right to load classes at the maximum class size listed below, the District will make reasonable efforts to staff for classes that average 20:1 in Transitional Kindergarten and Kindergarten, 24:1 in grades ~~K~~1-3, 28:1 in grades 4-5, and 30:1 in grades 6-8.

Maximum Class Size: (Except P.E./Music)

TK -K	24:1
K-1 Multi-graded	24:1
K 1-3	28:1
K 1-3 Multi-graded	26:1
4-5	30:1
4-5 Multi-graded	28:1
6-8	31:1
Special Education Caseload: RSP	28:1 (State Limit)
Special Education Class Size: SDC	18:1
Special Education Caseload: SDC	18:1

12. General Education Classrooms

When the enrollment of any single TK – 5 class or 6 -8 exceeds the contractual maximum, the teacher will receive up to \$45.00 per day, per the schedule shown below, to commence on the 11th consecutive working day, retroactive to the first day of the increase. The compensation will cease if the enrollment returns with in the class size maximum.

TK-5 \$15 per day per student above the contractual ratio
6-8 \$3 per student per period above the contractual ratio

Excluding PE and Music and Elementary Prep

13. Special Education Caseload

When the caseload of an RSP or SDC teacher exceeds the contractual maximum, the teacher will receive the same compensation as outlined above for General Education Classrooms. The compensation will cease if the caseload returns to the caseload maximum. The State allows a waiver for RSP to exceed the 28:1 ratio up to 32:1. This waiver must be agreed upon by the teacher. The District will make reasonable efforts to staff for SDC classes that average 15:1.

14. Counselor Caseload

The District shall maintain reasonable counselor-to-student ratios at each school site to ensure adequate behavioral and social-emotional support services, provided the district funding is available (i.e. CYBHI, general funds, or other special funding).

When possible, school counselor FTEs shall be based on the following ratios:

Site Enrollment Counselor FTE

1-325 0.50

326-650 1.00

651-925 1.50

926-1300 2.00

Site enrollment to determine the annual counselor FTE shall be based on the following criteria:

- Prior year enrollment
- Matriculation
- Budget enrollment projections

ARTICLE 11: DUTY HOURS

3. In addition to the activities described above, employees shall, under the direction of their immediate supervisor, be required to render up to twenty (20) hours of adjunct duties per school year associated with the educational profession as shown in addendum H, Adjunct Duty Options. Changes or additions to Addendum H shall be made through mutual agreement by the Superintendent and the Federation president. Assignments will be made at each site through a collaborative process.

- a. The additional activities required of teachers participating in TIP, for the purpose of gaining a clear credential, will be Open House, Back to School Night, and two (2) additional hours of service associated with the educational profession.
- b. The additional activities required of Special Education teachers will be limited to Open House, Back to School Night, and two (2) hours of adjunct duty.
- c. The site administrator will make reasonable efforts to ensure that adjunct duties are equitably distributed between staff at the site.

12. Kindergarten Teachers working in the Full-Day program shall be subject to the following provisions:

- a. Kindergarten students will attend full days beginning the Monday of the 6th week of instruction. This provides Kindergarten teachers an equivalent of approximately 54.75 hours of preparation time per year (an average of 1.44 hours per week).
- b. Kindergarten classes will receive two (2) hours of instructional aide support per day provided by the district. This time can be used for both academic and recess support. In the event that an instructional aide is absent, the District will make a concerted effort to provide a substitute.

~~e. Transitional Kindergarten teachers will push in to Kindergarten and First Grade classes for 100 minutes per day on Monday, Tuesday, Thursday and Friday to support Kindergarten and First Grade students and teachers. Push-in time shall be divided among the Kindergarten and First Grade classes based on site needs, with input from the Kinder and First Grade teachers and to the extent possible the time should be scheduled in one continuous block of time. Travel time to and from the classes shall be included in the push-in time listed above. This will begin the Monday of the 6th week of instruction.~~

If there is one or more Transitional Kindergarten teachers on site, they will push-in to Kindergarten or First Grade for 100 minutes per day on Monday, Tuesday, Thursday and Friday to support students and teachers, based on site needs. Between the two grade levels, the highest class size average will have priority for push in support. To the extent possible, the time should be scheduled in one continuous block of time. Travel time to and from the classes shall be included in the push in time listed above. This will begin the Monday of the first week of full day Kindergarten instruction.

- d. In the event that a site has more than one TK class, and at the discretion of the site principal, the TK member may be assigned to assist in other primary grade levels when needed.
- e. TK/K multigraded classes shall receive the same support as a TK class.
- f. K/1 multigraded classes shall receive the same support as a Kindergarten class.

16. INDEPENDENT STUDY AGREEMENTS (CONTRACTS)

Elementary teachers shall receive one (1) hour of extra duty compensation for each Independent Study Agreement completed beyond five (5) Independent Study Agreements (ISA) in a trimester. Middle school teachers shall receive one (1) hour of extra duty compensation for each ISA completed beyond ten (10) in a trimester. The teacher is responsible for tracking the number of ISAs completed. At the end of each trimester, the teacher shall complete the extra duty request noting the names and dates of each ISA completed. This shall be verified by the site prior to submission to payroll.

17. IEP MEETINGS - GENERAL EDUCATION TEACHERS

Should any single IEP meeting exceed one hour thirty minutes (1.5 hours) beyond the end of day release bell, the general education teacher shall be eligible for the extra duty pay in thirty (30) minute increments beginning at one hour and thirty one minutes. Additionally, should a general education teacher have a cumulative total IEP meeting hours for a single student that exceed 3 hours after the bell, in a school year, the teacher shall be eligible for hourly pay in 30 minute increments for all time beyond the three hours. The teacher is responsible for tracking the time and completing the extra duty form with the site administrator approval.

ARTICLE 29: STAFF DEVELOPMENT DAYS

2. Compensation

- a. The teacher work year shall include two (2) Staff Development days. Consideration will be given to providing collaboration on staff development days.
- b. Teachers who do not attend at least 14.5 hours of staff development and have such documented prior to April 15th shall be docked for the pay for each full day not attended and will not receive credible service for that time, unless Discretionary Leave is used.
- c. The district shall provide two (2) staff development days within each academic year.

- d. The District shall provide the staff development day agenda and location at least ten (10) working days prior to the event.
- ~~d.~~ e. A sign-in sheet will be completed at the beginning and the end of any session in order to document attendance.
- ~~e.~~ f. A staff member may submit a written proposal for alternative staff development activities that meet the criteria specified in I. The proposal must meet the member's staff development obligation, be submitted at least five (5) working days prior to the scheduled staff development event, and approved in advance by the Superintendent or Designee. This proposal should be for a similar number of professional development minutes as the District provided professional development. Approval or denial of the proposal will be provided within 2 business days. Should the proposal be denied, an explanation shall be provided to allow for a revision to be submitted.
- ~~f.~~ g. Staff members enrolling in professional growth courses may submit request to use credit time earned and apply it toward staff development if pre-approved by the district.
- ~~g.~~ h. Staff members using units to satisfy requirements for staff development may not use the units toward the salary schedule.

ARTICLE 35: COMPENSATION

The District proposes a raise of 2.0% to the certificated and nurse salary schedules for the 2026-27 school year effective July 1, 2026.

ADDENDUM H

Adjunct Duty Options

After School Student Supervision
 Art Work-Coordinator DO
 Articles for Mountain Democrat
 Assessment Guru
 Author's Fair
 Back-to-School Night (2 hr per event)
 Budget Task Force
 Calendar
 CAT Coordinator
 Chaperone Dances (2 hour event)
 Chaperone Dances (4 hours ~~s-per~~ event)
 Character Counts
 CHEC
 Creative Fridays
 Curriculum Council
 Curriculum Nights
 DELAC Committee
 In House School Detention
 District Housing Task Force

District Library
Doughnuts for Dad
Extended Professional Meetings (staff, departmental, faculty, in-service, curriculum development)
Field Day Planning
Fringe Benefit Committee
Garden Committee
Gate Liaison
Geography Bee
I Love Reading
Interview Committee
Laminating
Leveled Books Organizer
Muffins for Mom
Nature Bowl
Odyssey of the Mind
Open House
Oral Interpretation
Orientation (6-8)
Parent Appreciation Tea
Parent Info Nights
Peace Works
Primary Music-Coordinator
Program Performances (2 hours per event)
PTC/PTO Representative
Safety Committee
Updated as of 6.12.2025
120
School Leadership Team
School Library Committee
School Site Council
School Wide Reading
Site Housing Task Force
Site Technology
Spelling Bee Coaches
1/2 Spelling Bee
3/4 Spelling Bee
5/6 Spelling Bee
Spellathon Liaison
Teacher of the Year Committee
Teachers Pilot Math
Volunteer Appreciation
Volunteer Training



**Rescue Union School District
Certificated NURSE Salary Schedule**

2026 - 2027

193 Days x 7.25 Hrs/day equals 1.0 FTE

DRAFT

STEP	BASE SALARY
	<u>193 Days</u>
1	66,865
2	66,867
3	67,792
4	70,240
5	73,524
6	76,797
7	80,078
8	84,242
9	88,861
10	92,560
11	92,560
12	96,253
13	96,253
14	100,321
15	100,321
16	104,756
17	104,756
18	109,564
19	109,564
20	114,739
21	119,744
22	119,744
23	124,534
24	129,516

Fiscal Year	Board Approval Date:	Effective Date	Description
2026-2027:	Pending	7/1/2026	Increase salary schedule 2%
2025-2026:	6/10/2025	7/1/2025	Increase salary schedule 1%
	6/10/2025	7/1/2025	Add step 22 at 0% increase, step 23 at 4% increase, and step 24 at 4%
2024-2025:	no changes		
2023-2024:	11/14/2023	7/1/2023	Increase salary schedule 7%
2022-2023:	11/15/2022	7/1/2022	5.7% added to 1% increase (total 6.7% increase to 2021-22 sal sched)
	5/25/2021	7/1/2022	increase salary schedule 1% (2nd year of 2 year agreement)



Rescue Union School District
 Certificated Salary Schedule

2026 - 2027

183 Days x 7.25 Hrs/day equals 1.0 FTE

DRAFT

STEP	BASE SALARY
1	63,401
2	63,403
3	64,279
4	66,603
5	69,714
6	72,819
7	75,929
8	79,875
9	84,257
10	87,764
11	87,764
12	91,268
13	91,268
14	95,119
15	95,119
16	99,329
17	99,329
18	103,887
19	103,887
20	108,794
21	113,539
22	113,539
23	118,081
24	122,805

Fiscal Year 2026-2027:	Board Approval Date:	Effective Date	Description
	Pending	7/1/2026	Increase salary schedule 2%
Fiscal Year 2025-2026:	Board Approval Date:	Effective Date	Description
	6/10/2025	7/1/2025	Increase salary schedule 1%
	6/10/2025	7/1/2025	Add step 22 at 0% increase, step 23 at 4% increase, and step 24 at 4%
Fiscal Year 2024-2025:	Board Approval Date:	Effective Date	Description
	no changes		
Fiscal Year 2023-2024:	Board Approval Date:	Effective Date	Description
	11/14/2023	7/1/2023	Increase salary schedule 7%
Fiscal Year 2022-2023:	Board Approval Date:	Effective Date	Description
	11/15/2022	7/1/2022	5.7% added to 1% increase (total 6.7% increase to 2021-22 sal sched)
	5/25/2021	7/1/2022	Increase salary schedule 1% (2nd year of 2 year agreement)

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449

SELECT DISTRICT HERE:

Rescue School District

The proposed agreement is a one year agreement that covers the period beginning 07/01/2026 and will be acted upon by the Governing Board at its meeting on June 9, 2026. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

Bargaining Unit Group
 (Please use separate disclosure for each group)

Check one by marking with "x"	Cost of 1% *
x	\$ 214,227
	\$ -
	\$ -
	\$ -

Certificated

Classified

Confidential/Management

Other

* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28
1	Salary Schedule - Increase(Decrease)		350,925	350,925	0.00%	1.64%	1.64%
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement		5,826	10,121	0.00%	0.03%	0.05%
3	Other Compensation (complete description below)		2,500	2,500	0.00%	0.01%	0.01%
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)		78,841	78,496	0.00%	0.37%	0.37%
5	Health/Welfare Benefits - Increase (Decrease)				0.00%	0.00%	0.00%
6	Total Compensation	-	438,092	442,042	0.01%	2.04%	2.06%
7	Total Number of Represented Employees						
8	Total Compensation Average Cost per Employee - Increase (Decrease)	-	-	-			

9 **Other Compensation - Increase (Decrease)**
(Stipends, Bonuses, etc.) Provide Description Below

Independent Study agreements that exceed 5 in a trimester for an elementary teacher or more than 10 in a trimester for a middle school teacher will, the teacher will be compensated hourly for each additional agreement.
 IEP meetings that exceed 1.5 hours after school or a single student that has multiple IEP meetings after school that total 3 hours, the teacher will be compensated hourly.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES NO

If YES, please explain below

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** YES NO

If YES, please indicate the cap amount.

\$9,132.60 - \$10,332.60
 Certified (Non-Admin)

Disclosure of Collective Bargaining Agreement

- A. Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

Effective 7/1/2026, the salary schedule will increase 2.0% for the Certificated group.

- B. Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

Certificated contract changed the maximum class-size for kinder to 24. Half day TK teachers will support Kinder and 1st grade teachers in the afternoon based on site needs and class size.

- C. What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

none

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

none

- E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

None

F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)? An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes, for 2026-27 and 2027-28, however the district projects minimal deficit spending in 2028-29/

G. Source of funding for proposed agreement.
Current year:

General funds (LCFF) reserves

How will ongoing cost of the proposed agreement be funded in future years?

General funds (LCFF) reserves

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

n/a

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance

other funds can support the increase

G. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 54,727,869
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 1,641,836

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 5,581,215
b. General Fund budgeted Unrestricted Unappropriated amount	\$ 3,726,479
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
e. Total District budgeted Unrestricted reserves	\$ 9,307,694

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes No

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

Current Year 1: 2025-26

	(Col. 1) Latest Board- approved budget before settlement (as of 2nd Interim)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	40,308,440		(76,100)	40,232,340
Remaining Revenues (8100-8799)	11,697,688		402,652	12,100,340
TOTAL REVENUES	52,006,128		326,552	52,332,680
EXPENDITURES				
1000 Certificated Salaries	20,908,096		33,564	20,941,660
2000 Classified Salaries	9,179,082		(187,476)	8,991,607
3000 Employee Benefits	11,865,893		(180,312)	11,685,581
4000 Books and Supplies	2,896,552		370,746	3,267,298
5000 Services and Operating Expenses	7,217,126		309,286	7,526,412
6000 Capital Outlay	753,873		(49,968)	703,905
7000 Other	2,061,721		133,968	2,195,689
TOTAL EXPENDITURES	54,882,344	-	429,809	55,312,153
OPERATING SURPLUS (DEFICIT)	(2,876,216)			(2,979,473)
Other Sources and Transfers In				
Other Uses and Transfers Out	500,000		-	500,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(3,376,216)	-	-	(3,479,473)
BEGINNING BALANCE	15,885,964			15,885,964
ENDING BALANCE	12,509,748			12,406,491

IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS
In accordance with E.C. 42142

Year 2: <u>2026-27</u>				Year 3: <u>2027-28</u>			
(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
41,236,754		689,233	41,925,987	42,259,903		821,591	43,081,494
9,184,914		1,221,871	10,406,785	9,092,156		1,384,684	10,476,840
50,421,668			52,332,772	51,352,059			53,558,334
21,529,253	359,251	(286,902)	21,601,602	21,715,271	363,546	(317,920)	21,760,897
9,331,366		403,739	9,735,104	9,538,425		408,050	9,946,475
12,061,645	78,841	452,391	12,592,877	12,215,995	78,496	443,003	12,737,494
2,147,386		283,843	2,431,228	2,178,357		(256,187)	1,922,170
5,503,325		22,467	5,525,792	5,352,604		(145,707)	5,206,897
29,812		(29,812)	-	29,812		(29,812)	-
2,061,721		279,545	2,341,266	2,061,721		287,205	2,348,926
52,664,508	438,092	1,125,270	54,227,869	53,092,186	442,042	388,632	53,922,859
(2,242,840)			(1,895,097)	(1,740,126)			(364,525)
500,000		-	500,000	500,000		-	500,000
(2,742,840)	-	-	(2,395,097)	(2,240,126)	-	-	(864,525)
12,509,748			12,406,491	9,766,908			10,011,394
9,766,908			10,011,394	7,526,782			9,146,869

Certification No. 1

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Assistant Superintendent of Business Services for the Rescue School District, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Rescue Union Federation of Teachers and Rescue Unrepresented groups during the term of the agreement effective July 1, 2026.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary.

District Superintendent (Signature)	Date
Assistant Superintendent of Business Services (Signature)	Date

Certification #2

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

District Superintendent or Designee (Signature)	Date
Contact Person	Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 9, 2026, took action to approve the proposed agreement with the Bargaining Unit.

President (or Clerk), Governing Board (Signature)	Date
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RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **AB1200 Disclosure-Confidential/ Management/ Administration Employees (Unrepresented) including the Assistant Superintendents Agreement for 2026-27**

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the agreement with the **Confidential/ Management/ Administration Employees (Unrepresented) including the Assistant Superintendents** of the Rescue Union School District and the AB1200 Disclosure.

BACKGROUND:

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

STATUS:

This document includes all known changes in costs based on current assignment and staffing for **Confidential/ Management/ Administration Employees (Unrepresented) including the Assistant Superintendents** for the 2026-27 fiscal year.

The District and **Confidential/ Management/ Administration Employees (Unrepresented) including the Assistant Superintendent of Business Services and Assistant Superintendent of Curriculum and Instruction** have agreed that their salaries shall be increased by a total of 2.0% effective July 1, 2026.

FISCAL IMPACT:

The fiscal impact is included on the Collective Bargaining Disclosure and the 2026-27 Budget Report.

BOARD GOAL:

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students.

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449

SELECT DISTRICT HERE:

Rescue School District

The proposed agreement is a one year agreement that covers the period beginning 07/01/2026 and will be acted upon by the Governing Board at its meeting on June 9, 2026. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

Bargaining Unit Group
 (Please use separate disclosure for each group)

- Certificated
- Classified
- Confidential/Management
- Other

Check one by marking with "x"	Cost of 1% *
<input type="checkbox"/>	\$ -
<input type="checkbox"/>	\$ -
<input checked="" type="checkbox"/>	\$ 53,689
<input type="checkbox"/>	\$ -

* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

A. Proposed Change in Compensation

	Compensation	\$ Fiscal Impact of Proposed Agreement			%		
		Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28
1	Salary Schedule - Increase(Decrease)		84,539	84,539	0.00%	1.57%	1.57%
2	Step and Column - Increase (Decrease) due to movement plus any changes due to settlement		2,506	4,260	0.00%	0.05%	0.08%
3	Other Compensation (complete description below)				0.00%	0.00%	0.00%
4	Statutory Benefits - Increase (Decrease) in STRS, PERS, FICA, WC, UI, Medicare, etc. (may be included in costs above or shown separately)		23,436	23,541	0.00%	0.44%	0.44%
5	Health/Welfare Benefits - Increase (Decrease)				0.00%	0.00%	0.00%
6	Total Compensation	-	110,480	112,339	0.01%	2.06%	2.09%
7	Total Number of Represented Employees						
8	Total Compensation Average Cost per Employee - Increase (Decrease)	-	-	-			

9 **Other Compensation - Increase (Decrease)**
(Stipends, Bonuses, etc.) Provide Description Below

Independent Study agreements that exceed 5 in a trimester for an elementary teacher or more than 10 in a trimester for a middle school teacher will, the teacher will be compensated hourly for each additional agreement.
 IEP meetings that exceed 1.5 hours after school or a single student that has multiple IEP meetings after school that total 3 hours, the teacher will be compensated hourly.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES NO

If YES, please explain below

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** YES NO

If YES, please indicate the cap amount.

\$ 7,171.30 Confidential/Management/Admin

Disclosure of Collective Bargaining Agreement

- A. Proposed change in compensation.** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

Effective 7/1/2026, the salary schedule will increase 2.0% for the Certificated Admin, Classified Management, and Confidential groups

- B. Proposed negotiated changes in non-compensation items** (e.g. class size adjustments, staff development days, teacher prep time, etc.)

n/a

- C. What are the specific impacts on instructional and support programs to accommodate the settlement?** Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

none

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

none

- E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

None

F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)? An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes, for 2026-27 and 2027-28, however the district projects minimal deficit spending in 2028-29

G. Source of funding for proposed agreement.
Current year:

General funds (LCFF) reserves

How will ongoing cost of the proposed agreement be funded in future years?

General funds (LCFF) reserves

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

n/a

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance

other funds can support the increase

G. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard (after impact of Proposed Agreement)

a. Total expenditures, transfers out, and uses (including cost of proposal)	\$ 54,727,869
b. State Standard Minimum EUR Percentage for this district	3.00%
c. State Standard Minimum EUR amount for this district <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i>	\$ 1,641,836

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

a. General Fund budgeted Unrestricted EUR	\$ 5,581,215
b. General Fund budgeted Unrestricted Unappropriated amount	\$ 3,726,479
c. Special Reserve Fund budgeted EUR	\$ -
d. Special Reserve Fund budgeted Unappropriated amount	\$ -
e. Total District budgeted Unrestricted reserves	\$ 9,307,694

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes No

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

Current Year 1: 2025-26

	(Col. 1) Latest Board- approved budget before settlement (as of 2nd Interim)	(Col. 2) Revisions Necessary as a result of proposed settlement	(Col. 3) Other Revisions	(Col. 4) Total impact on budget (col. 1+2+3)
REVENUES				
LCFF Sources (8010-8099)	40,308,440		(76,100)	40,232,340
Remaining Revenues (8100-8799)	11,697,688		402,652	12,100,340
TOTAL REVENUES	52,006,128		326,552	52,332,680
EXPENDITURES				
1000 Certificated Salaries	20,908,096		33,564	20,941,660
2000 Classified Salaries	9,179,082		(187,476)	8,991,607
3000 Employee Benefits	11,865,893		(180,312)	11,685,581
4000 Books and Supplies	2,896,552		370,746	3,267,298
5000 Services and Operating Expenses	7,217,126		309,286	7,526,412
6000 Capital Outlay	753,873		(49,968)	703,905
7000 Other	2,061,721		133,968	2,195,689
TOTAL EXPENDITURES	54,882,344	-	429,809	55,312,153
OPERATING SURPLUS (DEFICIT)	(2,876,216)			(2,979,473)
Other Sources and Transfers In				
Other Uses and Transfers Out	500,000		-	500,000
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	(3,376,216)	-	-	(3,479,473)
BEGINNING BALANCE	15,885,964			15,885,964
ENDING BALANCE	12,509,748			12,406,491

IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS
In accordance with E.C. 42142

Year 2: <u>2026-27</u>				Year 3: <u>2027-28</u>			
(Col. 5) Latest Board- approved MYP before settlement	(Col. 6) Revisions Necessary as a result of proposed settlement	(Col. 7) Other Revisions	(Col. 8) Total impact on budget (col. 5+6+7)	(Col. 9) Latest Board- approved MYP before settlement	(Col. 10) Revisions Necessary as a result of proposed settlement	(Col. 11) Other Revisions	(Col. 12) Total impact on budget (col. 9+10+11)
41,236,754		689,233	41,925,987	42,259,903		821,591	43,081,494
9,184,914		1,221,871	10,406,785	9,092,156		1,384,684	10,476,840
50,421,668			52,332,772	51,352,059			53,558,334
21,529,253	55,295	17,053	21,601,602	21,715,271	55,964	(10,338)	21,760,897
9,331,366	31,750	371,989	9,735,104	9,538,425	32,835	375,215	9,946,475
12,061,645	23,436	507,796	12,592,877	12,215,995	23,541	497,958	12,737,494
2,147,386		283,843	2,431,228	2,178,357		(256,187)	1,922,170
5,503,325		22,467	5,525,792	5,352,604		(145,707)	5,206,897
29,812		(29,812)	-	29,812		(29,812)	-
2,061,721		279,545	2,341,266	2,061,721		287,205	2,348,926
52,664,508	110,480	1,452,881	54,227,869	53,092,186	112,339	718,335	53,922,859
(2,242,840)			(1,895,097)	(1,740,126)			(364,525)
500,000		-	500,000	500,000		-	500,000
(2,742,840)	-	-	(2,395,097)	(2,240,126)	-	-	(864,525)
12,509,748			12,406,491	9,766,908			10,011,394
9,766,908			10,011,394	7,526,782			9,146,869

Certification No. 1

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Assistant Superintendent of Business Services for the Rescue School District , hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the Rescue Union Federation of Teachers and Rescue Unrepresented groups during the term of the agreement effective July 1, 2026.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary.

_____	_____
District Superintendent (Signature)	Date
_____	_____
Assistant Superintendent of Business Services (Signature)	Date

Certification #2

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

_____	_____
District Superintendent or Designee (Signature)	Date
_____	_____
Contact Person	Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 9, 2026 , took action to approve the proposed agreement with the Bargaining Unit.

_____	_____
President (or Clerk), Governing Board (Signature)	Date



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future Together"

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

www.rescueusd.org

Tentative Agreement 2026-2027
Between
Rescue Union School District
And the
Unrepresented Employee Groups
Certificated Administrators, Classified Management, and Confidential Employees
May 5, 2026

The Rescue Union School District and the Unrepresented Employee groups that include Certificated Administrators, Classified Management, and Confidential staff to increase each salary schedule by a total of 2.00% (two percent) for the 2026-27 school year effective July 1, 2026.

This agreement is only applicable to employees who are employed in RUSD as of Board approval. This agreement settles the 2026-27 bargaining cycle.

Dustin Haley
Certificated Admin Representative

Date

Lisa Donaldson
Classified Management/Confidential Representative

Date

Jim Shoemake, Superintendent

Date

Jim Shoemake, Superintendent

Board of Trustees

Michael Gordon • Kim White • Michelle Bebout • Jamie Hunter • Michael Flaherty



A 1.0 FTE is 8 hours a day with duty days next to each position.
Effective: 7/1/2026

DRAFT

Established Classification	Work Days	Step:																	
		1	2	3	4	5	6	7	8	9	10	11-12	13						
Superintendent	222	238,774																	
Assistant Superintendent - Curriculum & Instruction - Certified	222	134,357	137,716	141,159	144,688	148,305	152,013	155,813	159,708	163,701	167,794	174,506	181,486						
Curriculum & Instruction Director	222	127,694	130,886	134,158	137,512	140,950	144,474	148,086	151,788	155,583	159,473	165,852	172,486						
Special Ed./Student Services Director	210	125,669	128,811	132,031	135,332	138,715	142,183	145,738	149,381	153,116	156,944	163,222	169,751						
Middle School Principal - Traditional	210	120,769	123,788	126,883	130,055	133,306	136,639	140,055	143,556	147,145	150,824	156,857	163,131						
Elementary Principal - Traditional	210	119,182	122,162	125,216	128,346	131,555	134,844	138,215	141,670	145,212	148,842	154,796	160,988						
Special Programs Director Coordinator of MTSS & Special Programs Coordinator of Special Education	210	115,858	118,754	121,723	124,766	127,885	131,082	134,359	137,718	141,161	144,690	150,478	156,497						
Vice Principal - Traditional EL Program Coordinator	210	112,539	115,352	118,236	121,192	124,222	127,328	130,511	133,774	137,118	140,546	146,168	152,015						
Psychologist	194	98,882	101,354	103,888	106,485	109,147	111,876	114,673	117,540	120,479	123,491	128,431	133,568						
Administrative Intern	184	95,243	97,624	100,065	102,567	105,131	107,759	110,453	113,214	116,044	118,945	123,703	128,651						

Fiscal Year	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	2036-2037	2037-2038	2038-2039	2039-2040	2040-2041	2041-2042	2042-2043	2043-2044	2044-2045	
Fiscal Year 2026-2027:																				
Fiscal Year 2025-2026:																				
Fiscal Year 2024-2025:																				
Fiscal Year 2023-2024:																				
Fiscal Year 2022-2023:																				



**Rescue Union School District
Classified Management Salary Schedule**

2026-2027

Effective: 7/1/2026

DRAFT

Established Classification	Work Days	Paid Days	Step:													
			1	2	3	4	5	6	7	8	9	10	11-12	13-14	15	16
Assistant Superintendent- Business Services / contracted position	222	260	134,357	137,716	141,159	144,688	148,305	152,013	155,813	159,708	163,701	167,794	176,184	184,993	194,243	203,955
Chief Business & Operations Official	225	260	122,143	125,197	128,327	131,535	134,823	138,194	141,649	145,190	148,820	152,541	160,168	168,176	176,585	185,414
Director of Human Resources	225	260	106,494	109,156	111,885	114,682	117,549	120,488	123,500	126,588	129,753	132,997	139,647	146,629	153,960	161,658
Director of Information Technology & Cybersecurity	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Facilities Director	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Food Services Director (2 Districts RUSD & BUSD)	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Information Technology Director	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Human Resources Coordinator	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Transportation Director	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Behaviorist	185	215	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104	105,109	110,364	115,882	121,676
Occupational Therapist	225	260	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104	105,109	110,364	115,882	121,676
Food Services Director	225	260	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104	105,109	110,364	115,882	121,676
Maintenance & Operations Coordinator	225	260	74,778	76,647	78,563	80,527	82,540	84,604	86,719	88,887	91,109	93,387	98,056	102,959	108,107	113,512
Custodial Supervisor	225	260	69,908	71,656	73,447	75,283	77,165	79,094	81,071	83,098	85,175	87,304	91,669	96,252	101,065	106,118

Classified Management Holiday/Vacation schedule	2025 work days		2026 work days	
	14 holidays	21 vacation days	13 holidays	17 vacation days
	225	260	185	222
	total paid days	total paid days	total paid days	total paid days
	260	260	215	260

Fiscal Year 2026-2027:	Board Approval Date:	PENDING	Effective Date:	7/1/2026	Description:	Increase salary schedule 2%
Fiscal Year 2025-2026:	Board Approval Date:	6/10/2025	Effective Date:	7/1/2025	Description:	Increase salary schedule 1%
		6/10/2025		7/1/2025		Change Steps 11-15 to Steps 11-12 / Change step 16 to step 13-14 / Add step 15 @ 5% increase / Add step 16 @ 5% increase
		11/18/2025		1/1/2026		Remove Media/Technology Director / Add Director of Information Technology and Cybersecurity
Fiscal Year 2024-2025:	Board Approval Date:	no changes	Effective Date:		Description:	
Fiscal Year 2023-2024:	Board Approval Date:	2/13/2024	Effective Date:		Description:	Clarify and Identify work days vs paid days (that include vacation and holidays)
		11/14/2023		7/1/2023		Increase salary schedule 7%
Fiscal Year 2022-2023:	Board Approval Date:	11/15/2022	Effective Date:	7/1/2022	Description:	5.7% added to 1% increase (total 6.7% increase to 2021-22 sal sched)
		6/8/2021		7/1/2022		increase salary schedule 1% (2nd year of 2 year agreement)



**Rescue Union School District
Confidential Salary Schedule
2026-2027**

Effective: 7/1/2026

DRAFT

A 1.0 FTE is 8 hours a day with 260 duty days.

Classification	1	2	3	4	5	6	7	8-10	11-12	13-14	15
Fiscal Analyst											
Monthly Rate	6,046	6,348	6,665	6,998	7,348	7,715	8,101	8,506	8,931	9,378	9,847
(Hourly Rate)	34.88	36.62	38.45	40.37	42.39	44.51	46.74	49.07	51.53	54.10	56.81
Administrative Assistant											
Monthly Rate	5,495	5,770	6,059	6,362	6,680	7,014	7,365	7,733	8,120	8,526	8,952
(Hourly Rate)	31.70	33.29	34.96	36.70	38.54	40.47	42.49	44.61	46.85	49.19	51.65
Budget Technician											
Monthly Rate	5,495	5,770	6,059	6,362	6,680	7,014	7,365	7,733	8,120	8,526	8,952
(Hourly Rate)	31.70	33.29	34.96	36.70	38.54	40.47	42.49	44.61	46.85	49.19	51.65
Payroll Technician											
Human Resources Technician											
Monthly Rate	4,846	5,088	5,342	5,609	5,889	6,183	6,492	6,817	7,158	7,516	7,892
(Hourly Rate)	27.96	29.35	30.82	32.36	33.98	35.67	37.45	39.33	41.30	43.36	45.53
Payroll Clerk											
Human Resources Clerk											
Monthly Rate	4,446	4,668	4,901	5,146	5,403	5,673	5,957	6,255	6,568	6,896	7,241
(Hourly Rate)	25.65	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.78	41.78
District Office Secretary											
Monthly Rate	4,446	4,668	4,901	5,146	5,403	5,673	5,957	6,255	6,568	6,896	7,241
(Hourly Rate)	25.65	26.93	28.28	29.69	31.17	32.73	34.37	36.09	37.89	39.78	41.78
Receptionist											
Monthly Rate	3,282	3,446	3,618	3,799	3,989	4,188	4,397	4,617	4,848	5,090	5,345
(Hourly Rate)	18.93	19.88	20.87	21.92	23.01	24.16	25.37	26.64	27.97	29.37	30.84

Fiscal Year 2026-2027:	Board Approval Date:	Effective Date	Description
	PENDING	7/1/2026	Increase salary schedule 2%
Fiscal Year 2025-2026:	Board Approval Date:	Effective Date	Description
	6/10/2025	7/1/2025	Increase salary schedule 1%
	6/10/2025	7/1/2025	Change Steps 11-15 to Steps 11-12 / Change steps 16-20 to step 13-14 /
	6/10/2025	7/1/2025	Change Steps 21-25 to Step 15
	6/10/2025	7/1/2025	Reclass Personnel Technician to same salary range as Payroll Technician
Fiscal Year 2024-2025:	Board Approval Date:	Effective Date	Description
	no changes		
Fiscal Year 2023-2024:	Board Approval Date:	Effective Date	Description
	11/14/2023	7/1/2023	Increase salary schedule 7%
Fiscal Year 2022-2023:	Board Approval Date:	Effective Date	Description
	11/15/2022	7/1/2022	5.7% added to 1% increase (total 6.7% increase to 2021-22 sal sched)
	6/8/2021	7/1/2022	increase salary schedule 1% (2nd year of 2 year agreement)

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Health Coordinator Job Description

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the job description and salary schedule for the Health Coordinator.

BACKGROUND:

The Superintendent is recommending the Board of Trustees approve the job description for the Health Coordinator. This is a new position that is being funded from General Fund 01. The addition of this position has been a need for a while. This position is designed to assist the District Nurses in providing support to the Health Office Aides and Health Office Nurses. Additionally will reduce the FTE for District Nurses.

STATUS:

We have a need for a position to support the District Nurses with CPR training, immunization record tracking, site support for the increased number of students with diabetes, and support in implementing student health plans.

FISCAL IMPACT:

The fiscal impact will be approximately \$40k. This includes a reduction of 0.20 FTE for certificated nurse and a new FTE of 0.60 for Health Coordinator.

BOARD GOAL:

II. STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

Reflected in LCAP GOAL 2

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students.

Reflected in LCAP GOAL(S) 1-2-3



JOB TITLE: Health Coordinator

CLASSIFICATION: Classified Management

SUPERVISOR: Director, Student Support Services

BASIC FUNCTION:

The Health Coordinator coordinates and supports district health services programs; assists with implementation of student health protocols and compliance requirements; provides consultation and training to school staff regarding student health needs; and serves as a liaison among families, medical providers, and school personnel. The Health Coordinator supports and provides direction to the site Health Office Aides and Health Office Nurses.

This position is not a credentialed school nurse position and does not perform duties requiring a California School Nurse Services Credential unless otherwise authorized by law.

EXAMPLES OF DUTIES:

- Coordinate districtwide student health services and health office procedures.
- Coordinate inventory and maintenance of health office supplies and emergency medical equipment with the site health aide or the site health nurse.
- May support site health office needs when the site health office aide/nurse is out.
- Interprets school health policy and acts as a liaison and resource to the students, parents, community, and medical professionals.
- Gather information and data for required reports and health records that may be necessary in the management of the health program with the exclusion of students with an IEP.
- Review health records, immunization compliance, medication authorizations, and physician orders.
- Shall perform, review, provide direction regarding all health related, state mandated duties and provide reports as required (with the exception of those duties/reports that require an active school nurse credential).
- Coordinates district efforts to prevent, monitor, and respond to communicable diseases in collaboration with schools, families, and public health agencies.
- Provides and/or coordinates emergency nursing services or phone triage to school staff for ill or injured pupils.
- Maintains a health record and individual health plan for each pupil as needed with the exclusion of individual health plans for students with an IEP.
- Supervises/screens students' vision and hearing in designated grades and when referred.
- Conducts medical assessments, screening and referral activities related to the health of students.
- Supports the credentialed school nurse with maintaining individualized health care plans and student emergency plans as needed.
- Supports the policies and procedures for medication administration.
- Makes home visits, obtains health histories, participates in attendance review, and wellness initiatives.
- Coordinates care of accident and emergency illnesses that occur at school.
- Serves as a health education resource person to staff, parents and pupils.

Board Approval: pending

- Provides first-aid and CPR instruction to school staff members.
- Provides TB Risk assessment for staff, coaches, and volunteers.
- Consults with the administrator regarding the safety factors and sanitary conditions of the school.
- Serves on relevant district wide committees (e.g. Medi-Cal Collaborative, Wellness Committee).
- Shall supervise and assist with the reinforcement of training for appropriate employees in the delivery of health services with the exception of those health services outside their scope of practice.
- Perform other duties as assigned in related areas.

Licenses and Other Requirements:

- A valid California Driver's License
- Valid California Registered Nurse (RN) License
- Current CPR/First Aid Certification
- Current CPR/First Aid Instruction Certification
- Willingness to update skills and knowledge commensurate with the demands of this position.
- TB Risk assessment clearance
- Department of Justice clearance

Education and Experience:

- * Bachelor of Science in Nursing
- * School nurse experience
- * Public Health Nurse Certificate, preferred
- * Diabetic management experience
- * School Audiometric Certificate
- * School based hearing screening experience
- * School based vision screening experience
- * CPR/First Aid Instruction experience

WORK ENVIRONMENT

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. This position will include office and school environments.

Physical Abilities:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential function of this job.

- Lift, carry, push and/or pull items with a strength factor of medium work.
- Hear and speak to exchange information in person or on the telephone.
- See to read a variety of materials.
- Possess dexterity of hands and fingers to operate a computer keyboard.
- Stand or walk.
- Bend at the waist, kneel or crouch to file materials.
- Sit or stand for extended periods of time.
- Reach above shoulders to file materials.
- Climb a stool/ladder.



**Rescue Union School District
Classified Management Salary Schedule**

2026-2027

Effective: 7/1/2026

DRAFT

Established Classification	Work Days	Paid Days	Step:													
			1	2	3	4	5	6	7	8	9	10	11-12	13-14	15	16
Assistant Superintendent- Business Services / contracted position	222	260	134,357	137,716	141,159	144,688	148,305	152,013	155,813	159,708	163,701	167,794	176,184	184,993	194,243	203,955
Chief Business & Operations Official	225	260	122,143	125,197	128,327	131,535	134,823	138,194	141,649	145,190	148,820	152,541	160,168	168,176	176,585	185,414
Director of Human Resources Director of Information Technology&Cybersecurity	225	260	106,494	109,156	111,885	114,682	117,549	120,488	123,500	126,588	129,753	132,997	139,647	146,629	153,960	161,658
Facilities Director Food Services Director (2 Districts RUSD & BUSD) Information Technology Director Human Resources Coordinator Transportation Director	225	260	86,454	88,615	90,830	93,101	95,429	97,815	100,260	102,767	105,336	107,969	113,367	119,035	124,987	131,236
Health Coordinator	193	223	83,622	85,713	87,856	90,052	92,303	94,611	96,976	99,400	101,885	104,432	109,654	115,137	120,894	126,939
Behaviorist Occupational Therapist	185	215	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104	105,109	110,364	115,882	121,676
Food Services Director	225	260	80,156	82,160	84,214	86,319	88,477	90,689	92,956	95,280	97,662	100,104	105,109	110,364	115,882	121,676
Maintenance & Operations Coordinator	225	260	74,778	76,647	78,563	80,527	82,540	84,604	86,719	88,887	91,109	93,387	98,056	102,959	108,107	113,512
Custodial Supervisor	225	260	69,908	71,656	73,447	75,283	77,165	79,094	81,071	83,098	85,175	87,304	91,669	96,252	101,065	106,118

Classified Management Holiday/vacation schedule	225 work days	222 work days	193 work days	185 work days
	14 holidays	14 holidays	13 holidays	13 holidays
	21 vacation days	24 vacation days	17 vacation days	17 vacation days
	260 total paid days	260 total paid days	223 total paid days	215 total paid days

Fiscal Year 2026-2027:	Board Approval Date:	Effective Date	Description
	PENDING	7/1/2026	Increase salary schedule 2%
	PENDING	7/1/2026	ADD Health Coordinator position at 193 days
Fiscal Year 2025-2026:	Board Approval Date:	Effective Date	Description
	6/10/2025	7/1/2025	Increase salary schedule 1%
	6/10/2025	7/1/2025	Change Steps 11-15 to Steps 11-12 / Change step 16 to step 13-14 / Add step 15 @ 5% increase / Add step 16 @ 5% increase
	11/18/2025	1/1/2026	Remove Media/Technology Director / Add Director of Information Technology and Cybersecurity
Fiscal Year 2024-2025:	Board Approval Date:	Effective Date	Description
	no changes		
Fiscal Year 2023-2024:	Board Approval Date:	Effective Date	Description
	2/13/2024		Clarify and Identify work days vs paid days (that include vacation and holidays)
	11/14/2023	7/1/2023	Increase salary schedule 7%
Fiscal Year 2022-2023:	Board Approval Date:	Effective Date	Description
	11/15/2022	7/1/2022	5.7% added to 1% increase (total 6.7% increase to 2021-22 sal sched)
	6/8/2021	7/1/2022	increase salary schedule 1% (2nd year of 2 year agreement)

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM:

Contract Extension for Dustin Haley, Assistant Superintendent of Curriculum and Instruction (Administrator)

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the contract of Dustin Haley, Assistant Superintendent of Curriculum and Instruction per Article 1.3 of his contract with Rescue USD. The term of the extended contract shall be July 1, 2026 - June 30, 2029. The 2026–2027 salary includes the Board-approved 2% raise for the Rescue Union Federation of Teachers, Certificated/Classified Management, and Confidential employees.

BACKGROUND:

Rescue USD and Dustin Haley have a signed contract. Article 1.3 of this contract states: *Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.*

STATUS:

Dustin Haley, Assistant Superintendent of Curriculum and Instruction, has received a positive evaluation for the 2025-2026 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

BOARD GOALS:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**

B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**

EMPLOYMENT CONTRACT BETWEEN
RESCUE UNION SCHOOL DISTRICT
AND
ASSISTANT SUPERINTENDENT, CURRICULUM AND INSTRUCTION

This employment contract (“Contract”) is made and entered into this 9th day of June 2026, by and between Rescue Union School District, hereinafter “Board” or “District,” and Dustin Paul Haley, hereinafter or “Assistant Superintendent, Curriculum and Instruction” or “Administrator.”

District hereby employs Dustin Paul Haley as Assistant Superintendent, Curriculum and Instruction of the District, subject to the terms and conditions herein specified and agreed to between the parties.

1. TERM

- 1.1 In accordance with Education Code sections 45100 et seq. as applicable, District hereby employs Administrator for the current year plus two (2) years, beginning July 1, 2026, and terminating on June 30, 2029, subject to the terms and conditions of this Contract.
- 1.2 Annually, this Contract may be revised to reflect changes in salary, responsibilities, or other content areas mutually agreed upon by the District and Administrator. The timing of such amendments shall be aligned with Administrator’s evaluation, as found in Section 9 below.
- 1.3 Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

2. DUTIES

- 2.1 The Assistant Superintendent, Curriculum and Instruction reports to the District’s superintendent (“Superintendent”). The Administrator is expected to be part of an administrative team that will provide the support and leadership necessary to carry out the mission of the District.
- 2.2 Administrator shall perform the duties of the Assistant Superintendent, Curriculum and Instruction as set forth in the attached job description marked as Exhibit “A” and made a part of this Contract as if fully set forth herein. Administrator shall execute all powers and duties in accordance with the law, the then current policies adopted by the Board, the rules and regulations of the State Board of Education, and directives of the Superintendent.
- 2.3 Additional duties may be assigned by the Superintendent as needed.

3. WORK YEAR AND DUTY DAYS

- 3.1 Administrator shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Contract, for a work year of 222 days.
- 3.2 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, the Administrator shall only receive compensation for that number of days proportional to those served during the fiscal year. If the Administrator has taken in excess of that proportion, Administrator shall

reimburse the District for the excess days. If the Administrator works in excess of 222 days during the fiscal year, with the approval of the Superintendent, the Administrator may elect to carry over such days into the next fiscal year.

- 3.3 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, Assistant Superintendent, Curriculum and Instruction shall only receive compensation for that number of days proportional to those served during the fiscal year. If Administrator has taken in excess of that proportion, Administrator shall reimburse the District for the excess days.

4. PROFESSIONAL MEETINGS/ACTIVITIES

The Administrator shall endeavor to maintain and improve his professional competence by maintenance of membership in appropriate professional organizations and attendance at professional meetings and trainings at the local, state, and national level. The District shall reimburse the Administrator for membership dues for ACSA. The District will reimburse the Administrator for all reasonable expenses incurred in connection with these memberships and activities as permitted by state law and will count each attendance day as a duty day.

5. SALARY

- 5.1 Assistant Superintendent, Curriculum and Instruction' salary under this Contract shall be as provided on **Step 13** of the Board adopted Certificated Administrators Salary Schedule ("Salary Schedule"). As of the date hereof, such total salary is **One hundred eighty one thousand, four hundred eighty six and zero cents. (\$181,486.00)** (as may be adjusted from time to time pursuant to the terms of this Contract, the "Annual Salary").

- 5.2 The parties hereto agree and acknowledge that Administrator shall advance one (1) steps on the Salary Schedule upon completion of each fiscal year of service, and Administrator's Annual Salary shall be adjusted accordingly. Any adjustment in salary made during the life of this Contract shall be in the form of an amendment or an updated salary schedule, and shall become a part of this Contract. It is provided, however, that by so amending this Contract it shall not be considered that the Board has entered into a new contract with Administrator, nor that the termination date of the existing Contract has been extended.

- 5.3 Each year the Annual Salary shall be made in twelve (12) monthly payments. When only a portion of any year is served, compensation shall be prorated.

- 5.4 A Master's Degree (MA/MS) Stipend shall be compensated at \$750; and prorated based on the employee's FTE up to 1.0.

6. OTHER BENEFITS

- 6.1 Sick Leave. Assistant Superintendent, Curriculum and Instruction shall be entitled to twelve (12) days of sick leave per annum, which shall be cumulative. Under this Contract, if only a portion of any year is served, sick leave shall be adjusted proportionally.

- 6.2 Fringe Benefits. Administrator shall be entitled to receive all fringe benefits of employment granted to other certificated administrator employees of the District. Administrator will receive the district certificated administrator health and welfare benefit cap and will pay the difference

between the district cap and the cost of insurance premiums to purchase medical, dental, and vision insurance coverage.

6.3 Life Insurance. The District shall provide a term life insurance policy in the amount of One Hundred Thousand and 00/100^{ths} Dollars (\$100,000.00) for the Assistant Superintendent, Curriculum and Instruction, beneficiary to be designated by the Administrator.

7. EXPENSES.

7.1 District shall pay or reimburse the Administrator for actual and necessary expenses incurred by the Administrator in the performance of his duties, as permitted by state law and Board policy.

7.2 Administrator shall receive a stipend for use of his own vehicle for travel within El Dorado County for District-related activities at the rate of Two Thousand Four Hundred and 00/100^{ths} Dollars (\$2,400) annually, paid in monthly installments. No reimbursement will be received for travel within El Dorado County. Administrator shall be reimbursed for mileage for travel outside of El Dorado County for District business at the then current District approved rate for employee vehicle use reimbursement.

8. OUTSIDE CONSULTING/SERVICE

Any outside consulting/service performed by Administrator requiring prior Superintendent approval, is subject to provisions of the Education Code and related statutes and shall not interfere with the duties of Employee. Employee may perform such outside consulting/service for pay during the regular business week upon prior approval by the Superintendent.

9. EVALUATION

The Superintendent shall evaluate and assess in writing the performance of the Assistant Superintendent, Curriculum and Instruction and the working relationship between the Administrator and the Superintendent at least once a year during the term of this Contract. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

10. TERMINATION OF CONTRACT

10.1 This Contract may be terminated by mutual consent of the parties hereto, provided, however, that the party seeking the termination shall provide no less than sixty (60) days of written notice to the other party.

10.2 The District may release Administrator without cause by giving notice before March 15 of any year, with services to be concluded no later than June 30 of the same year in which the March 15 notice is given. Pursuant to Government Code Section 53260, in no event shall termination result in a payment to the Administrator of more than the number of months remaining on the contract, or 18 months, whichever is less.

10.3 Assistant Superintendent, Curriculum and Instruction may terminate Administrator's obligations under this Contract by giving the District at least thirty (30) days written notice in advance.

10.4 In the event Assistant Superintendent, Curriculum and Instruction's employment is terminated for cause, no further payment shall be made to Assistant Superintendent, Curriculum and Instruction under this Contract which shall be deemed terminated.

11. TIME IS OF THE ESSENCE

Time is of the essence with respect to all provisions in this Contract that specify a time for performance.

12. OTHER LAWS, RULES AND REGULATIONS.

This Contract is subject to all applicable laws of the State of California, and to the lawful rules and regulations of the State Board of Education of California and the Board. Said laws, rules and regulations are hereby made a part of the terms and conditions of this Contract as though fully set forth herein.

IN WITNESS WHEREOF, the parties have entered into this Contract as of the day and year first above written.

Governing Board, of and on behalf of, Rescue Union School District

Michael Gordon, President

Michelle Bebout, Clerk

Jim Shoemake, Superintendent

Dustin Haley

Approved on **June 9, 2026** in Rescue, California by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM:

Contract Extension for Lisa Donaldson, Assistant Superintendent of Business Services (Administrator)

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the contract of Lisa Donaldson, Assistant Superintendent of Business Services per Article 1.3 of her contract with Rescue USD. The term of the extended contract shall be July 1, 2026 - June 30, 2029. The 2026–2027 salary includes the Board-approved 2% raise for the Rescue Union Federation of Teachers, Certificated/Classified Management, and Confidential employees.

BACKGROUND:

Rescue USD and Lisa Donaldson have a signed contract. Article 1.3 of this contract states:

Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year; so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

STATUS:

Lisa Donaldson, Assistant Superintendent of Business Services has received a positive evaluation for the 2025-2026 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

BOARD GOALS:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**

B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**

EMPLOYMENT CONTRACT BETWEEN
RESCUE UNION SCHOOL DISTRICT
AND
ASSISTANT SUPERINTENDENT, BUSINESS SERVICES (ADMINISTRATOR)

This employment contract ("Contract") is revised this 9th day of June 2026 by and between Rescue Union School District, hereinafter "Board" or "District," and Lisa Donaldson, hereinafter or "Assistant Superintendent, Business Services" or "Administrator." District hereby employs Lisa Donaldson as Assistant Superintendent, Business Services of the District, subject to the terms and conditions herein specified and agreed to between the parties.

1. TERM

1.1. I In accordance with Education Code sections 45100 et seq. as applicable, District hereby employs Administrator beginning July 1, 2026, and terminating on June 30, 2029 subject to the terms and conditions of this Contract.

1.2 Annually, this Contract may be revised to reflect changes in salary, responsibilities, or other content areas mutually agreed upon by the District and Administrator. The timing of such amendments shall be aligned with Administrator's evaluation, as found in Section 9 below.

1.3 Contingent upon Administrator receiving a satisfactory evaluation pursuant to this Contract; the Contract shall be extended for an additional year, so long as the term of the Contract does not at any time exceed three (3) years. This provision shall apply in each subsequent year of the Contract.

2. DUTIES

2.1 The Assistant Superintendent, Business Services reports to the District's superintendent ("Superintendent"). The Administrator is expected to be part of an administrative team that will provide the support and leadership necessary to carry out the mission of the District.

2.2 Administrator shall perform the duties of the Assistant Superintendent, Business Services as set forth in the attached job description marked as Exhibit "A" and made a part of this Contract as if fully set forth herein. Administrator shall execute all powers and duties in accordance with the law, the then current policies adopted by the Board, the rules and regulations of the State Board of Education, and directives of the Superintendent.

2.3 Additional duties may be assigned by the Superintendent as needed.

3. WORK YEAR AND DUTY DAYS

3.1 Administrator shall be required to render twelve (12) months of full and regular service to the District during each annual period covered by this Contract, for a work year of 222 days.

3.2 The salary rate shall be calculated as the Annual Salary, as defined in section 5.1 herein, as amended from time to time in accordance with the terms of this contract, divided by Two Hundred Twenty-Two (222). If service for the full fiscal year is not performed, Assistant Superintendent, Business Services shall only receive compensation for that number of days proportional to those served during the fiscal year. If Administrator has taken in excess of that proportion, Administrator shall reimburse the District for the excess days. If the Administrator works in excess of 222 days during the fiscal year, with the approval of the Superintendent, the Administrator may elect to carry over such days into the next fiscal year.

4. PROFESSIONAL MEETINGS/ACTIVITIES

The Administrator shall endeavor to maintain and improve their professional competence by maintenance of membership in appropriate professional organizations and attendance at professional meetings and trainings at the local, state, and national level. The District shall reimburse the Administrator for membership dues for ACSA and CASBO. The District will reimburse the Administrator for all reasonable expenses incurred in connection with these memberships and activities as permitted by state law and will count each attendance day as a duty day.

5. SALARY

5.1 Assistant Superintendent, Business Services' salary under this Contract shall be as provided on **Step 15** of the Board adopted Classified Management Salary Schedule ("Salary Schedule"). As of the date hereof, such total salary is **One hundred ninety-four thousand, two hundred forty-three dollars and zero cents (\$194,243.00)**.

5.2 The parties hereto agree and acknowledge that Administrator shall advance one (1) step on the Salary Schedule upon completion of each fiscal year of service, and Administrator's Annual Salary shall be adjusted accordingly. Any adjustment in salary made during the life of this Contract shall be in the form of an amendment or an updated salary schedule, and shall become a part of this Contract. It is provided, however, that by so amending this Contract it shall not be considered that the Board has entered into a new contract with Administrator, nor that the termination date of the existing Contract has been extended.

5.3 Each year the Annual Salary shall be made in twelve (12) monthly payments. When only a portion of any year is served, compensation shall be prorated.

6. OTHER BENEFITS

6.1 Sick Leave. Assistant Superintendent, Business Services shall be entitled to twelve (12) days of sick leave per annum, which shall be cumulative. Under this Contract, if only a portion of any year is served, sick leave shall be adjusted proportionally. Accrued unused sick leave shall not be compensable upon separation.

6.2 Fringe Benefits. Administrator shall be entitled to receive all fringe benefits of employment granted to other classified management employees of the District. Administrator will receive the district classified management health and welfare benefit cap and will pay the difference between the district cap and the cost of insurance premiums to purchase medical, dental, and vision insurance coverage.

6.3 Life Insurance. The District shall provide a term life insurance policy in the amount of One Hundred Thousand and 00/100^{ths} Dollars (\$100,000.00) for the Assistant Superintendent, Business Services, beneficiary to be designated by the Administrator.

7. EXPENSES

7.1 With prior approval from the Superintendent the District shall pay or reimburse the Administrator for actual and necessary expenses incurred by the Administrator in the performance of their duties, as permitted by state law and Board policy.

7.2 Administrator shall receive a stipend for use of their own vehicle for travel within El Dorado County for District-related activities at the rate of Two-Thousand Four-Hundred and 00/100^{ths} Dollars (\$2,400) annually, paid in monthly installments. No reimbursement will be received for

travel within El Dorado County. Administrator shall be reimbursed for mileage for travel outside of El Dorado County for District business at the then current District approved rate for employee vehicle use reimbursement.

8. OUTSIDE CONSULTING/SERVICE

Any outside consulting/service performed by Administrator requiring prior Superintendent approval, is subject to provisions of the Education Code and related statutes and shall not interfere with the duties of Employee. Employee may perform such outside consulting/service for pay during the regular business week upon prior approval by the Superintendent.

9. EVALUATION

The Superintendent shall evaluate and assess in writing the performance of the Assistant Superintendent, Business Services and the working relationship between the Administrator and the Superintendent at least once a year during the term of this Contract. This evaluation shall be based on the position description and the mutually agreed upon and specified goals and objectives in accordance with the procedures authorized in District policies.

10. TERMINATION OF CONTRACT

10.1 This Contract may be terminated by mutual consent of the parties hereto, provided, however, that the party seeking the termination shall provide no less than sixty (60) days of written notice to the other party.

10.2 The District may release Administrator without cause by giving notice before March 15 of any year, with services to be concluded no later than June 30 of the same year in which the March 15 notice is given. Pursuant to Government Code Section 53260, in no event shall termination result in a payment to the Administrator of more than the number of months remaining on the contract, or 18 months, whichever is less.

10.3 Assistant Superintendent, Business Services may terminate Administrator's obligations under this Contract by giving the District at least thirty (30) days written notice in advance.

10.4 In the event Assistant Superintendent, Business Services' employment is terminated for cause, no further payment shall be made to Assistant Superintendent, Business Services under this Contract which shall be deemed terminated.

11. TIME IS OF THE ESSENCE

Time is of the essence with respect to all provisions in this Contract that specify a time for performance.

12. OTHER LAWS, RULES AND REGULATIONS

This Contract is subject to all applicable laws of the State of California, and to the lawful rules and regulations of the State Board of Education of California and the Board. Said laws, rules and regulations are hereby made a part of the terms and conditions of this Contract as though fully set forth herein.

IN WITNESS WHEREOF, the parties have entered into this Contract as of the day and year first above written.

Governing Board, of and on behalf of, Rescue Union School District

Michael Gordon, President

Michelle Bebout, Clerk

Jim Shoemake, Superintendent

Lisa Donaldson

Approved on **June 9, 2026** in Rescue, California by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Contract Extension for Jim Shoemake, Superintendent (Administrator)

RECOMMENDATION:

The Board President recommends the Board approve the contract of Jim Shoemake, Superintendent, per Article #1 and #44 of his contract with Rescue USD. The extended contract term shall be July 1, 2026 - June 30, 2029. The 2026–2027 salary includes the Board-approved 2% raise for the Rescue Union Federation of Teachers, Certificated/Classified Management, and Confidential employees.

BACKGROUND:

Rescue USD and Jim Shoemake have a signed contract. Articles #1 and #44 of this contract state:

Contract Term

1. Board employs Superintendent for a term of three years, commencing on July 1, 2021, and ending on June 30, 2024, unless such employment is terminated earlier pursuant to the provisions of this Contract or extended as otherwise provided herein or by law. An amendment for the extension of the term of this Agreement shall be considered by the Board at a regularly scheduled Board meeting following a

~~Contract Renewal or Extension~~

At the conclusion of each year's evaluation, the Governing Board shall determine in writing on the Superintendent's evaluation form whether or not the evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. If the Governing Board determines that the Superintendent's evaluation is "satisfactory" the term of the Agreement shall be extended one (1) year by action of the board; if the Governing Board determines that the Superintendent's evaluation is "unsatisfactory" the Superintendent's contract terms will remain the same.

STATUS:

Jim Shoemake, Superintendent, has received a positive evaluation for the 2025-2026 school year.

FISCAL IMPACT:

The fiscal impact of this contract has already been captured in the District's operating budget.

BOARD GOALS:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

B. Curriculum and Instruction:

Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**

B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**

RESCUE UNION SCHOOL DISTRICT
Superintendent's Contract

This Employment Contract ("Contract") is by and between Jim Shoemake ("Superintendent") and the Governing Board ("Board") of the Rescue Union School District ("District").

The Board offers, and Superintendent accepts, with valuable consideration exchanged, employment as District Superintendent pursuant to the following terms and conditions.

Contract Term

1. Board employs Superintendent for a term of three years, commencing on July 1, 2026, and ending on June 30, 2029, unless such employment is terminated earlier pursuant to the provisions of this Contract or extended as otherwise provided herein or by law. An amendment for the extension of the term of this Agreement shall be considered by the Board at a regularly scheduled Board meeting each June following a satisfactory evaluation.

Work Year and Hours of Work

2. Superintendent shall render 222 work days of full and regular service to the District with the exception of District-approved holidays, and approved leaves as set forth in the Contract. It is understood that the demands of the position of Superintendent will require more than eight (8) hours a day and/or forty (40) hours per workweek. Superintendent is not entitled to receive overtime compensation. If the Superintendent works in excess of 222 days during the fiscal year, with the approval of the Board President, the Superintendent may elect to carry over such days into the next fiscal year.

Compensation

3. Superintendent is employed as a full-time employee of the District with an annual salary of Two hundred thirty-eight thousand, seven hundred seventy-four dollars and zero cents (\$238,774.00) which is Step 1 of the Board adopted Certificated Administrators Salary Schedule ("Salary Schedule"). The annual salary shall be payable on the last working day of each month in installments of one-twelfth (1/12) of the annual salary for services rendered during the preceding month, with proration for a period of less than a full year of service.

4. Adjustments to the Superintendent's annual salary during the life of this Contract shall be in the form of an amendment or updated salary schedule, and shall become part of this Contract. The annual salary may be increased at the sole discretion of the Board. Any increase in salary shall be discussed and approved in open session at a regular Board meeting pursuant to Government Code Section 54956, subdivision (b). A change in salary during the term of the Contract shall not constitute the creation of a new contract or extend the termination date of the Contract.

Benefits and Expenses

Medical, Dental, Life and Vision Insurance

5. During his/her employment under the Contract, the Superintendent may select any medical, dental, life and vision plan available to other certificated management employees within the District. Superintendent shall receive the district certificated management fringe benefits cap and be responsible for any employee contribution of the plan selected.

Retirement Contribution

6. Superintendent is responsible for his or her share of contributions to CalSTRS.

Reimbursement for work related expenses outside of El Dorado County

7. Superintendent shall be reimbursed for all ordinary and necessary expenses in conducting District Business. District shall reimburse Superintendent for all documented ordinary and necessary expenses outside of El Dorado County, incurred relative to employment as Superintendent. The Board may, at any time for any reason, instruct the Superintendent to reduce or stop such reimbursable activity; however, the Superintendent will be reimbursed for expenditures made before the Board's decision.

Automobile Allowance and Necessary Expenses

8. The Superintendent shall receive \$1,000 per month allowance to compensate for the operation of his own vehicle in the performance of regularly assigned duties and to compensate for other required and reasonable expenses necessary to satisfy the Superintendent's obligations, duties, responsibilities, and service to the District as described in this Agreement. No additional reimbursement will be received for the use of the Superintendent's personal vehicle or other expenses not described herein.

Professional Development and Dues

9. It is expected that the Superintendent will participate in professional and community organizations in a manner consistent with his or her employment duties and Board policies. Superintendent shall endeavor to maintain and improve professional competence. Superintendent shall select appropriate activities. The District shall pay for all reasonable and necessary expenses for such activities if activities have been approved in advance by the Board.

10. District will therefore pay Superintendent's annual dues to the Association of California School Administrators (ACSA), as well as to any other professional or community organization approved by the Board. The Board retains the right to modify or discontinue payment of dues at any time should the Board determine such membership is not beneficial to the District.

Technology Devices

11. At its sole discretion, the Board shall provide to Superintendent, at District expense, a cell phone and a laptop computer and/or tablet, hereinafter "Technology Devices." District shall pay any costs and expenses associated with owning, licensing, operating and maintaining such Technology Devices. This does not include costs associated with maintaining home Internet access. All Technology Devices so provided are the property of District and District shall have the right to control the access to, and use of, Technology Devices through its Board policies, including its technology use policies, personnel policies, and its risk management policies.

12. All District-provided Technology Devices are provided to facilitate performance of Superintendent's duties and obligations as an employee of District. Superintendent may use District-provided Technology Devices for personal use within reasonable limits and in a manner consistent with Board policies, including its technology use policies, personnel policies, and its risk management policies. Superintendent shall not use any Technology Device in any manner that is inconsistent with such policies.

13. When Technology Devices are provided by the District, the Superintendent may conduct District business on devices that are not provided or owned by the District.

14. Superintendent hereby waives any and all rights and protections over the content of any Technology Device or other electronic device (e.g., cell phone, computer, tablet) on which he or she has conducted any District business, regardless of whether the device is provided by District pursuant to the Contract. This waiver permits the Board or anyone authorized by Board to examine the contents of any such device without requiring additional Permission, including, but not limited to, a separate waiver or a warrant.

Leaves

Illness Leave

15. Superintendent shall accrue 1 day of sick leave each month of employment, for a possible total of 12 days of sick leave each contract year.

16. Accrued unused illness leave shall not be compensable upon separation.

Personal and other leaves

17. Superintendent shall be entitled to all other personal necessity, bereavement, or other leaves provided to District's certificated management employees.

Duties and Responsibilities

18. Pursuant to Article 3 (commencing with Section 35026) of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code, Superintendent shall be the Chief Executive Officer of District.

19. Superintendent shall perform, at the highest level of competence, all services, duties, and obligations required by (i) the Contract, (ii) the District Superintendent job description, (iii) applicable laws and regulations, (iv) Board rules, regulations, and policies and as otherwise directed by the Board. The Superintendent may delegate his or her duties to a responsible District employee at Superintendent's discretion unless otherwise stated in applicable laws and regulations, found in Board rules, regulations, and policies, or otherwise prohibited by Board.

20. Subject to the approval of the Board, Superintendent shall have primary responsibility for the management of all District affairs. In carrying out his or her duties, the Superintendent shall provide educational leadership to the District and make student learning and student success his or her highest priorities.

21. Superintendent shall be responsible for the operations of the District, including, but not limited to, the areas of general administration, instruction, human resources, communications, government relations, facilities, and business affairs.

22. Superintendent shall evaluate or cause to be evaluated all employees of the District as provided by California law and Board policy.

23. Superintendent shall establish and maintain positive community, staff, and Board relations and a collaborative culture.

24. Superintendent shall attend every Board meeting and Board committee meeting unless excused by the Board President.

25. Superintendent shall serve as Secretary to the Board and perform the duties as prescribed in Section 35025 of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code.

26. The Superintendent shall have primary responsibility for the execution of Board policies, although Board retains responsibility for the formulation of Board policies.

27. As permitted by any applicable law including, but not limited to the Brown Act, Superintendent shall, in advance of Board meetings, keep all Board members advised of emerging issues that could have a material impact on Board or District.

28. Superintendent shall submit financial and budgetary reports to the Board and shall advise Board on possible sources of funds to carry out District programs.

29. Superintendent shall provide leadership and direction in negotiations with all labor groups.

30. Superintendent shall have primary responsibility for making timely and appropriate recommendations to the Board regarding personnel matters, including the employment of personnel and any release, non-re-election, or termination of an employee. Upon request by Superintendent, the Board may authorize Superintendent to employ personnel without Board approval.

31. As required by Education Code Section 35035, and subject to the approval of the Board, Superintendent is responsible for assigning all District employees employed in positions requiring certification qualifications.

32. Superintendent shall have other duties properly delegated to him or her by Board policies or by other actions of the Board.

External Relation Duties

33. Superintendent shall represent District before the public, and shall maintain such a program of public relations as may serve to improve understanding and to keep the public informed about District activities, needs, and results.

34. Superintendent will act as the primary liaison with the local, state, and federal agencies and elected representatives.

35. Superintendent shall regularly report to the Board on all external relations activities.

Requirements

Driver's License

36. Superintendent is required to maintain a valid California Driver's License and have a vehicle available at all times to perform the duties of the position.

Evaluation

37. ~~Board shall evaluate the Superintendent in each year.~~

~~Effective June 9, 2026, the Board shall evaluate the Superintendent in school years ending in an even number. The Board may conduct an evaluation during a school year ending in an odd number by providing the Superintendent with written notification prior to July 31 of that school year. On odd number years the Board will still act on the Superintendent's contact extension at a regularly scheduled Board meeting per Term 1.0 in this contract.~~

~~38. Prior to September 1 of each year, the Board shall meet to establish Superintendent's performance goals and objectives for that school year based on the duties and responsibilities set forth in the Contract, Board's strategic planning priorities and any other criteria chosen by Board. These goals and objectives shall be reduced into writing and, at Board discretion, may include input provided by the Superintendent. The Board will provide the Superintendent with an Evaluation instrument.~~

~~Effective June 9, 2026, the following process shall occur on a biennial basis during school years ending in an even number.~~

Prior to September 1 of such years, the Board shall meet to establish the Superintendent's performance goals and objectives for that school year based on the duties and responsibilities set forth in the Contract, the Board's strategic planning priorities, and any other criteria chosen by the Board. These goals and objectives shall be reduced to writing and, at the Board's discretion, may include input provided by the Superintendent. The Board will provide the Superintendent with an Evaluation instrument.

The Board reserves the right to request this process for a school year ending in an odd number by providing written notification to the Superintendent by July 31 of that school year.

39. Prior to May 31 of each year, the Superintendent shall provide the Board with an annual report regarding the state of the District. and shall also make a presentation based on the report at a regularly scheduled Board meeting.

40. ~~Prior to June 1 of each year, the Superintendent shall present the Board with a written self evaluation. The self-evaluation shall mirror the form of the Board Evaluation instrument.~~

Effective June 9, 2026, the Superintendent shall present the Board with a written self-evaluation prior to June 1 of school years ending in an even number. The self-evaluation shall mirror the form of the Board Evaluation instrument.

The Board may request a formal self-evaluation during a school year ending in an odd number by providing the Superintendent with written notification prior to July 31 of that school year.

41. Prior to June 30 of each year ~~the Superintendent is formally evaluated~~, and after receiving Superintendent's state of the District report and self-evaluation, each of the following shall occur:

- a Each Board member shall individually complete the Evaluation instrument;
- b Board will devote a portion of at least one (1) meeting to a discussion and evaluation of Superintendent's performance, including the working relationship between Superintendent and Board.
- c Board President shall be responsible for utilizing the individual Board member evaluations and Board discussion to prepare a single, evaluative document that communicates Board's collective feedback and expectations.

42. The evaluation of Superintendent by Board will be in writing and placed in a sealed envelope in Superintendent's personnel file marked as follows: "Confidential. Only to be opened upon authorization of the Board." A copy of the evaluation will be provided to the Superintendent.

43. Parties affirm that evaluation timelines are critical and as such, if the timeline is not met, the schedule will be reviewed and revised dates agreed to complete a timely evaluation.

Contract Renewal or Extension

44. At the conclusion of each **even numbered** year's evaluation, the Governing Board shall determine in writing on the Superintendent's evaluation form whether or not the evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. If the Governing Board determines that the Superintendent's evaluation is "satisfactory" the term of the Agreement shall be extended one (1) year by action of the board; if the Governing Board determines that the Superintendent's evaluation is "unsatisfactory", the Superintendent's contract terms will remain the same. **On odd number years the Board will still act on the Superintendent's contract extension at a regularly scheduled Board meeting per Term 1.0 in this contract.**

Superintendent's Duty to Notify Board

45. Between ninety (90) days and one hundred and twenty (120) days prior to the end of the Contract, Superintendent shall, in writing, remind each Board member of Board's obligation to give written notice pursuant to the terms of this Contract. Failure by the Superintendent to provide notice to the Board shall invalidate the notice requirement.

Termination for Cause

46. Notwithstanding any other provision of the Contract, Superintendent may be terminated for cause prior to the expiration of the Contract, for any of the following:

- a The occurrence of any event which would justify revocation of a credential as set forth in Education Code § 44420 et seq.
- b The occurrence of any event which would justify dismissal of a tenured certificated employee as set forth in Education Code § 44932, et seq.
- c Neglect of Duty
- d Failure of Superintendent to perform his or her duties
- e Material breach of the Contract
- f Superintendent interviews for any other position during the term of the Contract and he or she fails to notify Board President within three days of the interview

g Any other legally permissible reason

47. Any other legally permissible reason includes, but is not limited to, conduct that is seriously detrimental to the District. Conduct that is seriously detrimental to District includes, by way of illustration and not limitation, either during or outside of duty hours, which is of such a nature that it causes discredit to District, unprofessional conduct, or incompetence. The Superintendent acknowledges that he or she is the District's most visible representative and is required to maintain higher standards of personal conduct than any other employee. In order to represent the District with integrity and high ethical standards, the Superintendent shall avoid professional or personal situations that might reflect negatively on the Superintendent, District, or Board.

48. Prior to terminating Superintendent for cause, Superintendent shall be afforded the protection of procedural due process. The Board shall give Superintendent thirty (30) days written notice of its intention to terminate him or her for cause. Such written notice shall include a statement of the specific acts or omissions, which give rise to the proposed action. No action shall be taken on a proposed termination for cause until Superintendent has had an opportunity to meet with the Board to be heard by way of explanation, defense, or a showing that the specific acts or omissions have been corrected. This opportunity to be heard shall be provided within fifteen (15) calendar days after the Superintendent is served the notice of Board's intention. This meeting with the Board is not an evidentiary hearing. The Parties are expected to provide each other with a reasonable, complete explanation of their positions and an attorney may accompany either party. Superintendent's right to meet with the Board shall be exclusive of any right to any other hearing otherwise required by law.

49. Any decision to terminate Superintendent for cause shall be effective upon the date determined by Board, except that such date shall not be sooner than thirty (30) calendar days after the notice of termination is given to Superintendent. In the event that Superintendent is terminated for cause, all rights and obligations of the Parties under the Contract shall be deemed fully satisfied on the effective date of the termination and Superintendent shall not be entitled to any further benefit under the Contract.

50. A determination as to whether cause exists to terminate Superintendent shall always be at the sole discretion of the Board.

Termination without Cause

51. Notwithstanding any other provision of the Contract, the Board shall have the sole right to terminate Superintendent without cause at any time before its normal expiration. If Board terminates Superintendent without cause before its normal expiration, it shall pay to Superintendent his or her base salary and medical/dental/vision and other benefits provided by the Contract for either six (6) months or the number of months remaining on the Contract, whichever is less.

Termination by Mutual Consent

52. Notwithstanding any other provision of the Contract, Board and Superintendent may, by mutual consent, terminate the Contract before its expiration. The Superintendent may also terminate his obligations under this Agreement by giving the District at least sixty (60) days written notice.

53. If the Contract is mutually terminated, the maximum cash settlement that Superintendent may receive either (i) an amount equal to the monthly salary of Superintendent multiplied by the number of months left on the unexpired term of the Contract or (ii) an amount equal to the monthly salary of Superintendent multiplied by six (6) months, whichever is less. However, should the District believe, and subsequently confirm by independent audit, that the Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, then no cash or noncash settlement will be paid, pursuant to Government Code § 53260.

Termination by Death

54. The Contract shall terminate immediately upon the death of Superintendent and all rights and obligations of the Parties under the Contract shall be deemed fully satisfied.

Liability for Taxes

55. Notwithstanding any other provision of the Contract, District shall not be liable (except in cases of District errors or omissions) for any state or federal tax consequences to Superintendent, any designated beneficiary hereunder, or the heirs, administrators, executors, successors, and assigns of Superintendent. Superintendent shall assume sole liability for any state or federal tax consequences of the Contract or any related contract and agrees to indemnify and hold District harmless from such tax consequences.

Superintendent Indemnification

56. District shall include Superintendent as a named insured in its liability and errors and omissions insurance policies.

57. District shall, to the full extent permitted by law, defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against him or her in his or her personal capacity or in his or her official capacity as an agent and/or employee of District, provided that the incident arose while Superintendent was acting on matters related to his or her employment with District.

58. In no event will any individual Board member be personally liable for indemnifying the Superintendent.

General Provisions

Full and Complete Contract

59. The Contract is the full and complete contract between the Parties. It can be changed or modified only in writing signed by the Superintendent and Board President or designee after Board approval.

Entire Contract

60. The Contract contains the entire understanding between the Parties. There are no oral understandings, terms, or conditions, and neither party has relied upon any representation, express or implied, not contained in the Contract. The Contract is intended by the Parties to be the sole instrument governing the relationship between the Parties unless a provision of law, now or hereinafter enacted, is specifically applicable to the Contract or to the relationship between Board and Superintendent.

Applicable Laws

61. Except as modified pursuant to Paragraphs 59, 60, and 69 or by another express term of the Contract, the Contract is subject to all applicable laws of the State of California, the rules and regulations of the State Board of Education, and Board rules, regulations, and policies. These laws, rules, regulations, and policies referenced herein are a part of the terms and conditions of the Contract as though fully set forth herein.

Construction

62. The Contract will be liberally construed to effectuate the intention of the Parties with respect to the transaction described herein. In determining the meaning of, or resolving any ambiguity with respect to, any word, phrase or provision of the Contract, it is understood and agreed that the Parties have participated equally or have had equal opportunity to participate in

the drafting hereof and no such contract term shall be construed or resolved against either party based on any rule of construction.

Delivery of Notices

65. All notices permitted or required under the Contract shall be given to Superintendent at the following address: 2061 Arroyo Vista Way, El Dorado Hills, CA 95762

66. Such notices shall be deemed received when personally delivered or when deposited in the U.S. Mail. However, actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

Headings

67. The headings of sections of the Contract have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions of the Contract.

Attorney's Fees

68. In the event of any action or proceeding to enforce or construe any of the provisions of the Contract, Superintendent and Board shall each bear the cost of their own attorney's fees and costs regardless of the outcome of the action or proceeding.

Severability

69. If any portion of the Contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of the Contract.

AB 1344

70. Any salary or paid leave salary provided the Superintendent pending an investigation shall be fully reimbursed if the Superintendent is convicted of a crime involving an abuse of his office or position, as set forth in Government Code sections 53243 and 53243.4.

Any funds for the legal criminal defense of the Superintendent provided by the District shall be fully reimbursed to the District if the Superintendent is convicted of an abuse of his office or position, as set forth in Government Code sections 53243.1 and 53243.4.

Regardless of the term of this Contract, if this Contract is terminated, any cash settlement related to the termination that the Superintendent receives from the District shall be fully reimbursed to the District if the Superintendent is convicted of a crime involving an abuse of his office or position, as set forth in Government Code sections 53243.2 and 53243.4.

Governing Law and Venue

71. The Contract, and the rights and obligations of the Parties, shall be governed by and construed in accordance with the laws of the State of California. The Parties also agree that in the event of litigation, the venue shall be the proper state or federal court serving El Dorado County, State of California.

No Assignment

72. Superintendent may not assign or transfer any rights granted or obligations assumed in the Contract.

Conflict with Board Policies

73. In the event of a conflict between the terms of the Contract, or any amendments thereto, and the terms of Board-adopted policies, the terms of the Contract shall prevail.

IN WITNESS, we affix our signatures to the Contract as the full and complete understanding of the relationships between the parties.

On Behalf of the GOVERNING BOARD OF THE RESCUE UNION SCHOOL DISTRICT:

Michael Gordon, Board President

Date

I, Jim Shoemake, accept the Board's offer of employment and agree to comply with the Contract and fulfill all of the duties required herein as Superintendent of the Rescue Union School District.

Superintendent

Date

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Memorandum of Understanding (MOU) between the Rescue Union School District (RUSD) Board of Trustees and Superintendent regarding Superintendent Evaluation Cycle Adjustment

RECOMMENDATION:

The Board President recommends the Board approve the Memorandum of Understanding (MOU) between the Rescue Union School District (RUSD) Board of Trustees and Superintendent Jim Shoemake regarding the Superintendent Evaluation Cycle Adjustment.

BACKGROUND:

The Rescue Union School District (RUSD) Board of Trustees and Superintendent Jim Shoemake recognize that a structured and predictable evaluation process is essential for effective district leadership and governance. To ensure clarity and administrative efficiency, both parties desire to formalize a biennial evaluation schedule for Superintendent Shoemake that aligns with the District's long-term strategic goals. The parties believe that adjusting the formal evaluation cycle to even-numbered years will provide a consistent framework for assessing leadership performance while maintaining the Board's oversight authority.

STATUS:

This MOU, if approved, will supersede BP 2140 and govern Superintendent Shoemake's Evaluation cycle.

FISCAL IMPACT:

There is no fiscal impact to this MOU.

BOARD GOALS:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**
- C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

- A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community.

Reflected in LCAP GOAL 3

Bonnetedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs.

Reflected in LCAP GOAL 3

**MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
RESCUE UNION SCHOOL DISTRICT (RUSD) BOARD OF TRUSTEES
AND
SUPERINTENDENT JIM SHOEMAKE
Superintendent Evaluation Cycle Adjustment**

BACKGROUND

The Rescue Union School District (RUSD) Board of Trustees and Superintendent Jim Shoemake recognize that a structured and predictable evaluation process is essential for effective district leadership and governance. To ensure clarity and administrative efficiency, both parties desire to formalize a biennial evaluation schedule for Jim Shoemake that aligns with the District's long-term strategic goals.

INTENT

The parties believe that adjusting the formal evaluation cycle to even-numbered years will provide a consistent framework for assessing leadership performance while maintaining the Board's oversight authority.

AGREEMENT

Effective June 9, 2026, the Board of Trustees and Superintendent Jim Shoemake jointly agree to the following terms regarding the evaluation process:

1. Formal Evaluation Schedule: The Board shall conduct a formal evaluation of the current Superintendent, Jim Shoemake, in school years ending in an even number.
2. Discretionary Evaluation for Odd-Numbered Years: The Board may conduct a formal evaluation during a school year ending in an odd number by providing the Superintendent with written notification of its intent to evaluate prior to July 31 of that specific school year.
3. Contract Extension Action: On both even and odd numbered years, the Board will continue to act on the Superintendent's contract extension at a regularly scheduled Board meeting per Term 1.0 of the Superintendent's contract.
4. Supersede of Board Policy 2140: The parties agree that the terms of this Memorandum of Understanding shall supersede Board Policy 2140 (Evaluation of the Superintendent) for the duration of Jim Shoemake's employment as Superintendent of the Rescue Union School District.
5. Exclusivity: This agreement is exclusive to Superintendent Jim Shoemake and shall be incorporated as an addendum to his employment contract. This agreement does not apply to any subsequent Superintendent and Board Policy 2140 will apply.

The Rescue Union School District Board of Trustees and Superintendent Jim Shoemake jointly agree to the above terms.

Michael Gordon
President, RUSD Board of Trustees

Date

Jim Shoemake
Superintendent

Date

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Local Control Accountability Plan (LCAP) Public Hearing

RECOMMENDATION:

The Superintendent recommends the Board of Trustees hold a public hearing on the 2024-2027 Local Control Accountability Plan.

BACKGROUND:

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process and hold a public hearing. The 2024-2027 LCAP annual update reflects data collected from parents, students, staff, local bargaining units and the public.

Additionally, each year the Board receives several reports, budget updates and engages in multiple Study Sessions related to our Local Control Accountability Plan (LCAP). Below is a recap from the 2025-2026 school year:

- During the 2025-2026 school year each school site at least one time to the school board on site topics specific to the Board Core Focus Goals and LCAP Goals 1, 2, and 3
- August 12, 2025 the Board received an update on our Multi-Tiered Systems of Support (LCAP Goal 1 and 2)
- August 12, 2025 the Board received an update on our 45-Day Budget Update (LCAP Goal 3)
- September 9, 2025 the Board received an update on our summer school (RISE) program (LCAP Goal 1 and 2)
- September 9, 2025 the Board received an update on the English Learner Master Plan (LCAP Goal 1)
- September 9, 2025 the Board received an update on our Unaudited Actuals (LCAP Goal 3)
- September 9, 2025 the Board conducted a hearing on the Williams Act - Sufficiency of Textbooks and Instructional Materials (LCAP Goal 1)
- September 23, 2025 the Board engaged in a Study Session on Middle School Connectedness (LCAP Goal 2)
- October 7, 2025 the Board received an update on our Student Services Program (LCAP Goal 1, 2, 3)
- October 7, 2025 the Board received an update on the CA Phone-Free School Act (LCAP Goal 2)
- September 21, 2025 the Board engaged in a Study Session on a November 2026 Bond (LCAP Goal 3)
- November 18, 2025 the Board received a CAASP update (LCAP Goal 1)
- November 18, 2025 the Board received an Annual/5-Year Developer Fee Report (LCAP Goal 3)
- December 9, 2025 the Board receive the First Interim Budget report (LCAP Goal 3)
- January 27, 2026 the Board received a CA School Dashboard update (LCAP Goal 1)
- January 27, 2026 the Board received an update on the District Library Plan (LCAP Goal 1)
- January 27, 2026 the Board received an update on the Auditor's Report and Budget Guidelines (LCAP Goal 3)
- February 10, 2026 the Board received the Annual Mid-Year LCAP Report including Metrics (LCAP Goal 1, 2, 3)
- February 10, 2026 the Board received a report on the RUSD Culture and Climate report (LCAP Goal 1 and 2)
- February 10, 2026 the Board received our site Single Plans for Student Achievement (LCAP Goal 3)
- February 10, 2026 the Board received an update on the Achievement and the School Accountability Report Cards (LCAP Goal 1)
- February 10, 2026 the Board received a report on the Second Interim Budget (LCAP Goal 3)
- April 14, 2026 the board received an update on Nutrition Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the board received an update on Transportation Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the board received an update and approved the District Math Adoption(LCAP Goal 1)

STATUS:

The Board will hold a public hearing on June 9, 2026 for public comment on the LCAP. The Local Control Accountability Plan will be presented to the Board for approval on June 16, 2026. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

FISCAL IMPACT:

Funding and expenditures are defined in the LCFF and detailed in the 2024-2027 LCAP and adopted district budget.

BOARD GOAL(S):

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**
- C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

IV. COMMITMENT TO COMMUNITY

- A. Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**
- B. Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

VI. FACILITIES MANAGEMENT

Build, maintain, and improve facilities to provide safe school and work settings that also meet current and future educational needs. **Reflected in LCAP GOAL 3**



June 9, 2026

Board Meeting

2024 - 2027 LCAP Public Hearing

Rescue Union School District Board of Education

Agenda

- Recap of LCAP Development Board Presentations
- 2024-2027 LCAP
 - Goals and Action Summaries
- Next Steps / Timeline
- Questions and/or Comments



Recap of LCAP Development 2024-2027 Board Presentations (Final Year)

- During the 2025-26 school year each school site presented at least one time to the school board on site topics specific to the Board Core Focus Goals and LCAP Goals 1, 2, and 3
- August 12, 2025 the Board received an update on our Multi-Tiered Systems of Support (LCAP Goal 1 and 2)
- August 12, 2025 the Board received a report on our 45-Day Budget Update (LCAP Goal 3)
- September 9, 2025 the Board received an update on our Summer School (RISE) Program (LCAP Goal 1 and 2)
- September 9, 2025 the Board received an update on the English Learner Master Plan (LCAP Goal 1)
- September 9, 2025 the Board received an update on Unaudited Actuals (LCAP Goal 3)

Recap of Board Presentations

2024-2027 LCAP Development (Final Year)

- September 9, 2025 the Board conducted a hearing on the Williams Act - Sufficiency of Textbooks and Instructional Materials (LCAP Goal 1)
- September 23, 2025 the Board engaged in a Study Session on Middle School Connectedness (LCAP Goal 2)
- October 7, 2025 the Board received an update on our Student Services Program (LCAP Goal 1, 2, 3)
- October 7, 2025 the Board received an update on the CA Phone-Free School Act (LCAP Goal 2)
- September 21, 2025 the Board engaged in a Study Session on a November 2026 Bond (LCAP Goal 3)
- November 18, 2025 the Board received a CAASP update (LCAP Goal 1)



Recap of Board Presentations

2024-2027 LCAP Development (Final Year)

- November 18, 2025 the Board received an Annual/5-Year Developer Fee Report (LCAP Goal 3)
- December 9, 2025 the Board receive the First Interim Budget report (LCAP Goal 3)
- January 27, 2026 the Board received a CA School Dashboard update (LCAP Goal 1)
- January 27, 2026 the Board received an update on the District Library Plan (LCAP Goal 1)
- January 27, 2026 the Board received an update on the Auditor's Report and Budget Guidelines (LCAP Goal 3)
- February 10, 2026 the Board received the Annual Mid-Year LCAP Report that includes Metrics (LCAP Goal 1, 2, 3)

Recap of Board Presentations

2024-2027 LCAP Development (Final Year)

- February 10, 2026 the Board received a report on the RUSD Culture and Climate report (LCAP Goal 1 and 2)
- February 10, 2026 the Board received our site Single Plans for Student Achievement (LCAP Goal 3)
- February 10, 2026 the Board received an update on the Achievement and the School Accountability Report Cards (LCAP Goal 1)
- February 10, 2026 the Board received a report on the Second Interim Budget (LCAP Goal 3)
- April 14, 2026 the Board received an update on Nutrition Services (LCAP Goal 1, 2, 3)
- June 9, 2026 the Board is scheduled to approve the District Elementary Math Adoption (LCAP Goal 1)

2024-2027 LCAP

LCAP Goal 1 - No Change for Final Year

The District will provide excellent educational services to maximize academic achievement for each individual student and all student groups.



2024-2027 LCAP

LCAP Goal 1 - Actions - Minor Change for Final Year

General Summary:

- Certificated teaching staff will provide a broad course of study and enrichment that is rigorous and engaging for all students
 - Professional development will be provided
- Classified Instructional Staff will support students at all sites
 - Professional development will be provided



2024-2027 LCAP

LCAP Goal 1 - Actions (continued) - Minor Change for Final Year

General Summary continued:

- The District will strive for low class sizes in grades K-3
 - K being reduced to 24:1 per TA with RUFT
- Solidified academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title 1 identified students, and immigrant students
 - 2025-2026 teacher continuing into 2026-2027



2024-2027 LCAP

LCAP Goal 2 - No Change for Final Year

The District will provide safe, student-centered learning environments that are responsive to the social-emotional needs of all children and families.



2024-2027 LCAP

LCAP Goal 2 - Actions - Minor Change for Final Year

General Summary:

- The District will support Social Emotional Learning (SEL) including anti-bullying, character education, PBIS, and Trauma Informed Practice programs at each school site.
- The District commits to allocate specific funding to support the presence of essential safe school personnel.
 - .50 FTE Counselor at MVMS



2024-2027 LCAP

LCAP Goal 2 - Actions (continued) - Minor Change for Final Year

General Summary (continued):

- The District will provide the materials, supplies, training and services to ensure safe school environments.
- The District will provide the materials, supplies, and services to support students and families with irregular attendance.
- The Facilities Inspection Tool (FIT) will be used to indicate the facility ratings for each school site



2024-2027 LCAP

LCAP Goal 3 - No Change for Final Year

The District will provide the infrastructure, facilities, and systems of support that ensure excellent education and effective learning environments flourish.



2024-2027 LCAP

LCAP Goal 3 - Actions (continued) No Change for Final Year

General Summary (Continued):

- The District will provide non-instructional staff that supports educational services (tech, transportation, etc)
- The District will provide the materials, supplies, and services for all departments to operate efficiently and to the benefit of all students and staff



Revisions to the 2024-2027 LCAP Next Steps/Timeline

- Public Hearing on 2024-2027 LCAP Year 2 June 9, 2026
- Public Hearing - Proposed Budget 2026-2027 June 9, 2026
- LCAP Local Indicators Report June 16, 2026
- Anticipated Board Action on 2024-2027 LCAP and Budget June 16, 2026



Questions?





LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Rescue Union School District

CDS Code: 09619780000000

School Year: 2026-27

LEA contact information:

Jim Shoemake

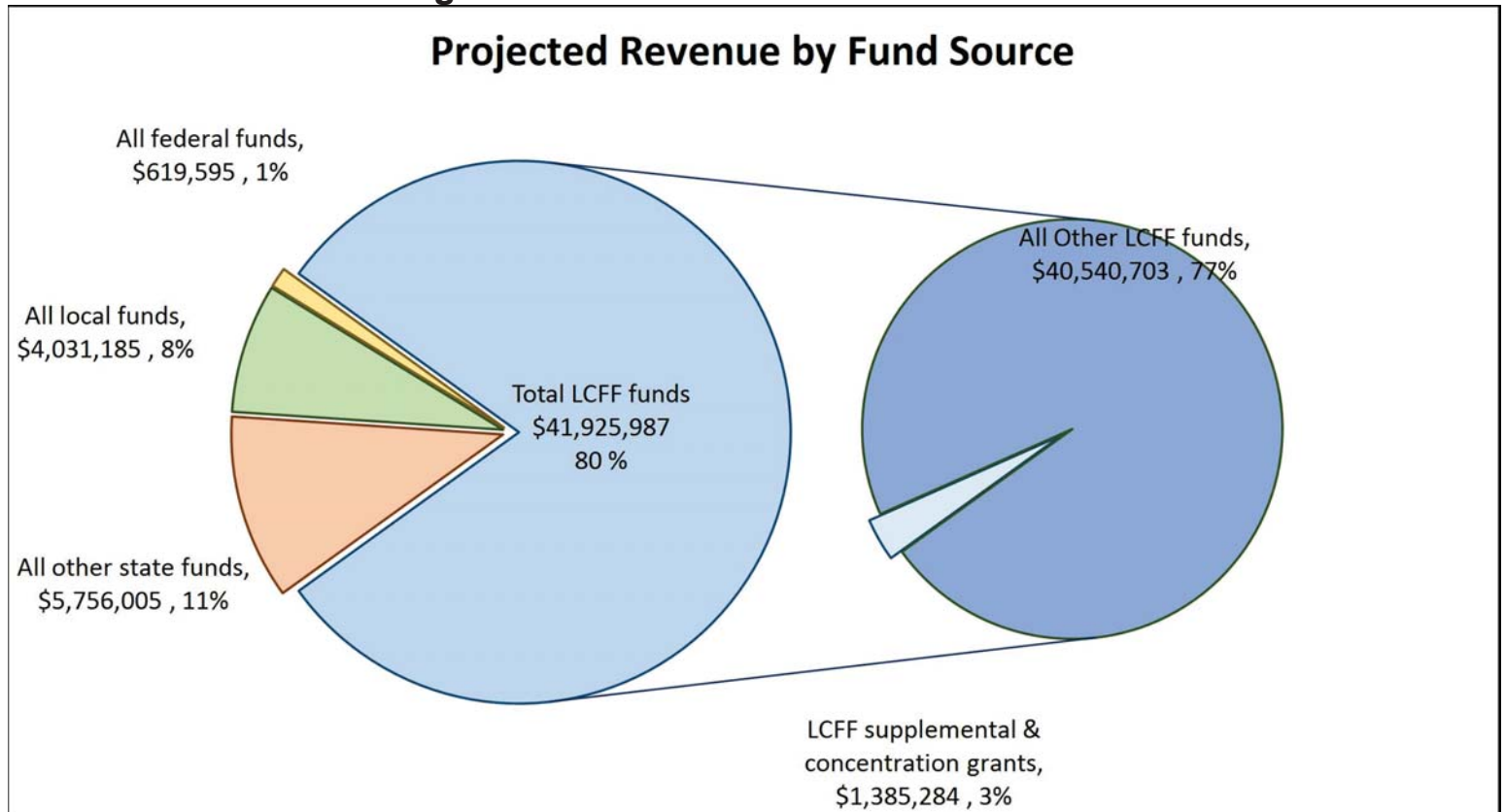
Superintendent

jshoemake@rescueusd.org

(530) 677-4461

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

Budget Overview for the 2026-27 School Year

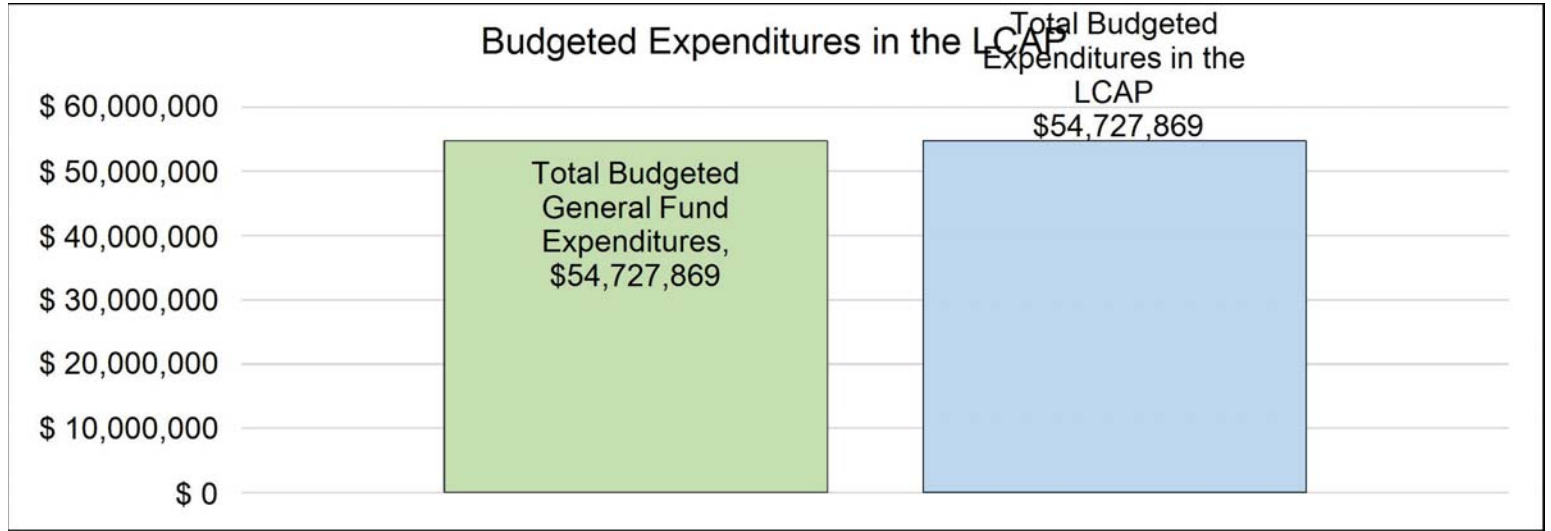


This chart shows the total general purpose revenue Rescue Union School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Rescue Union School District is \$52,332,772, of which \$41,925,987 is Local Control Funding Formula (LCFF), \$5,756,005 is other state funds, \$4,031,185 is local funds, and \$619,595 is federal funds. Of the \$41,925,987 in LCFF Funds, \$1,385,284 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Rescue Union School District plans to spend for 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Rescue Union School District plans to spend \$54,727,869 for the 2026-27 school year. Of that amount, \$54,727,869 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

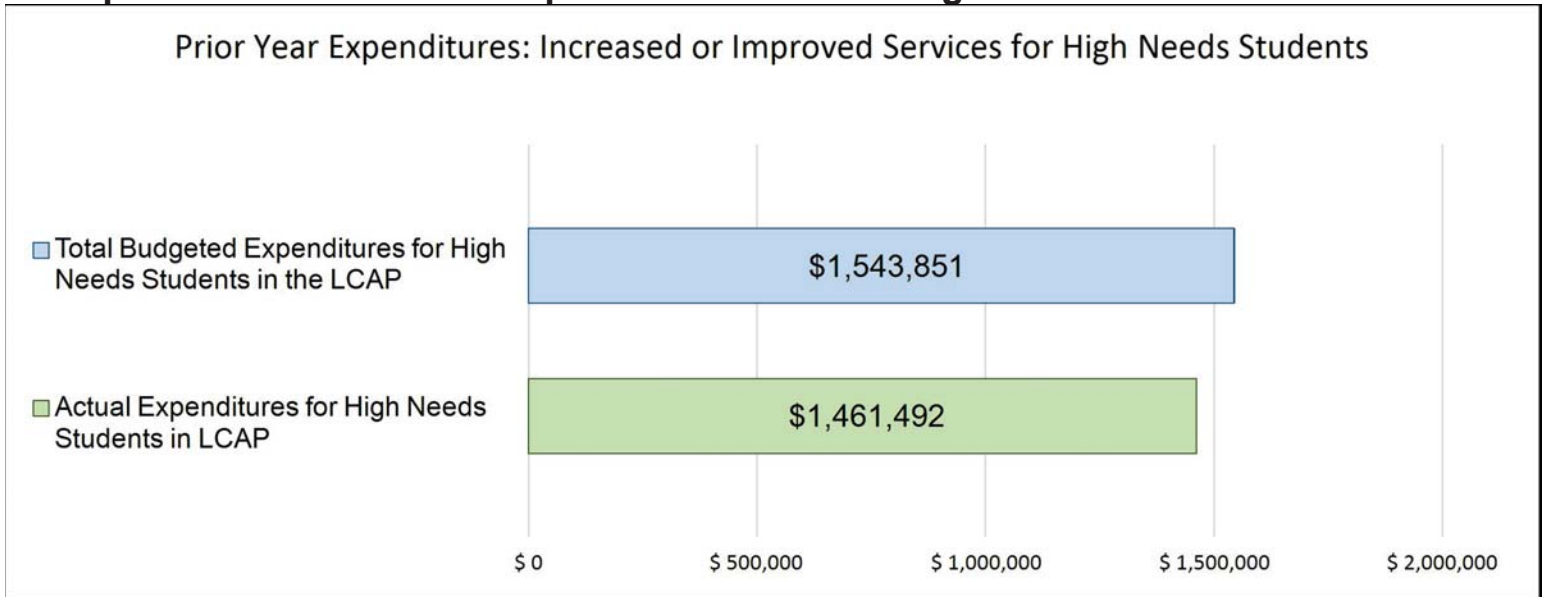
N/A

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

In 2026-27, Rescue Union School District is projecting it will receive \$1,385,284 based on the enrollment of foster youth, English learner, and low-income students. Rescue Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Rescue Union School District plans to spend \$1,385,284 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2025-26, Rescue Union School District's LCAP budgeted \$1,543,851 for planned actions to increase or improve services for high needs students. Rescue Union School District actually spent \$1,461,492 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of \$82,359 had the following impact on Rescue Union School District's ability to increase or improve services for high needs students:

We had some unfilled positions, however, we still fully spent our supplemental funds on high needs students and all needs were met.



Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Rescue Union School District	Jim Shoemake Superintendent	jshoemake@rescueusd.org (530) 677-4461

Plan Summary [2026-27]

General Information

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

Situated approximately 30 miles east of Sacramento and nestled in the beautiful foothills of the Sierra Nevada Mountains, the Rescue Union School District proudly serves the communities of Rescue, Shingle Springs, Cameron Park, and El Dorado Hills. The district is well known and respected for the quality educational programs it provides to students in transitional kindergarten through eighth grade. As of March 2026, student enrollment within the district is 3,550.

The Rescue Union School District includes five elementary schools and two middle schools, and all of our schools have been recognized with either the California Distinguished School Award, National Blue Ribbon School Award, or the California Gold Ribbon School Award. All schools pride themselves on providing positive school climates, and each is committed to ensuring that all children receive a rigorous, meaningful, and stimulating academic experience that prepares them well for college and career.

Rescue Union School District serves a demographic population that is 70.8% White, 15.7% Hispanic, 6.5% Asian, 1.1% African American, 1.6% Filipino, and 3.3% two or more races. 18.9% of our students are socioeconomically disadvantaged (eligible for free or reduced priced lunches or have a parent/guardian that did not receive a high school diploma), 13.5% of our students are classified as students with disabilities, and 2.8% of our students are English learners, as noted on the CA School Dashboard at <https://www.caschooldashboard.org>

District-wide, as of the 2025 State test data, 71.09% of students in grades three through eight are meeting or exceeding English language Arts standards as measured by the Smarter Balanced Summative Assessment, while 62.93% of our students are meeting or exceeding the standard in mathematics and 59.31% of 5th graders and 8th grade students are meeting or exceeding standards on the California Science

Test (CAST) as noted on the CAASPP website ([www.https://caaspp-elpac.ets.org/caaspp/Default](https://caaspp-elpac.ets.org/caaspp/Default)). Performance on locally defined benchmark assessments, including Acadience (Formerly known as DIBELS), curriculum-based math assessments, and Reading Level measurements, also indicate that a majority of our students are making progress in meeting the state's academic standards.

In addition to providing rigorous instruction aligned to the California State Standards in all core academic classes, the Rescue Union School District offers a range of enriching electives, including, but not limited to, courses in robotics, computer assisted drafting, health, aeronautics, computer science, music, and world language. The District utilizes the CTEIG grant to provide classes and instruction in technology that feed into the academic pathway of the high school district courses that are offered. The district recognizes that it takes outstanding teachers, support staff, and administrators to bring these quality educational programs to life. Rescue USD strives to hire only the very best faculty, staff, and administrators. In support of this claim, 100% of our teachers are fully and appropriately credentialed. Additionally, every site has a full-time Health Office Nurse and Counselor.

Reflections: Annual Performance

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

Reflecting on the annual performance of the Rescue Union School District (RUSD) for the year 2025, based on the California School Dashboard results and local data, we can observe a mix of successes and challenges that have marked the district's journey over the past year.

Successes

The 2025 California School Dashboard results indicate that the RUSD has made notable achievements in several areas:

High Academic Performance: The district has excelled in English Language Arts (ELA) and Mathematics, with performances in ELA marked blue on the Dashboard indicating the highest performance level of achievement and performances in math marked green on the Dashboard, indicating a high level of achievement. Specifically, the district scored 45.2 points above the standard in ELA (71.09% of all students met or exceeded standard) and 23 points above the standard in Mathematics (62.93% of all students met or exceeded standard). The district continues to improve in proficiency in Science with performances on the California Science Test (CAST) marked blue on the Dashboard (improving 10% of 5th and 8th grade students who met or exceeded standards). Local District Assessment Data shows that 79.4% of students in grades 3-8 are demonstrating reading proficiency at grade level as measured by our March update. 59% of students in grades 3-8 have met benchmark in standards mastery in mathematics as measured by our local diagnostic assessment during our mid-year update.

Engagement and Well-Being: The commitment to student safety and well-being is further supported by comprehensive safety plans and initiatives aimed at creating a secure learning environment. Efforts include the expansion of security cameras across campuses, and comprehensive safety training for staff.

Challenges

Despite these achievements, the district also faced challenges:

English Learner Progress: The overall score of English Learner students making progress on the ELCAP was 44.3% which was a 10.1% decrease in the percentage of students making progress (advancing at least one level on the ELPAC) on the Dashboard indicating the performance was marked in the red category. The District has met, analyzed the data, and is currently working with our ELL students and staff to support their progress.

Suspension Rate and Safe Environment: The district strives to continue to maintain a safe and inclusive environment for all students. The Suspension Rate indicator is currently yellow having increased 0.5% from the previous year with 2.1% of students suspended at least one day. The district continues to work with our students, families, and staff to provide alternative methods to suspension while not sacrificing student safety and well-being as that is the foundation to providing a supportive school climate.

Chronic Absenteeism: Another area of concern is chronic absenteeism, marked yellow on the Dashboard, with 8.4% of students chronically absent. While this is an improvement from the 2024 year (8.6), there is work to do to continue to improve student attendance and engagement.

Conclusion and Recommendations

The Rescue Union School District has demonstrated strong academic performance and a commitment to creating a safe and supportive learning environment. However, challenges with English Learner progress, suspension rates and a continued focus on chronic absenteeism highlight areas where focused efforts are needed. To address these challenges the District intends to do the following:

English Learner Support: The District has taken an important first step by hiring a dedicated certificated employees to provide targeted support and engaging in data analysis and initiating supports for students and staff. However, to reverse this decline and improve outcomes, a more targeted and cohesive approach is necessary, one that strengthens Tier 1 instruction, ensures consistent implementation of designated and integrated English Language Development (ELD), and builds staff capacity across all sites. Improving English Learner Progress requires a comprehensive and sustained effort focused on high-quality instruction, intentional language development, and continuous use of data. By strengthening core practices and providing targeted support, the District can reverse current trends and ensure that all English Learners make meaningful progress toward English proficiency and academic success.

Enhance Support for School Sites Regarding Suspensions: Rescue Union School District is continuing to take a multi-faceted, proactive approach to address school suspension rates. The district emphasizes maintaining positive school climates across all sites with clear expectations regarding school-wide conduct. The district has implemented social-emotional learning and intervention curriculum facilitated by teachers and counselors to support students in developing empathy, self-regulation, and strong interpersonal skills, traits that help prevent behaviors. Counselors are providing individual and group support focusing on students who may need behavior interventions. RUSD staff are monitoring student behavior data discussing any specific challenges that students are having regarding school rules or expectations. Collaboration opportunities are provided for staff to discuss students and systems to monitor effectiveness and determine if any changes are needed. In general, suspensions are reserved for very serious offenses.

Enhance Support for Chronic Absenteeism: Continue to develop, refine, and implement strategies to engage students and families more effectively, aiming to reduce absenteeism and promote regular attendance. The District is reviewing student attendance monthly, and school sites are monitoring irregular attendance issues daily, to identify students at risk of being classified as Chronically Absent. School leaders and office staff, along with district staff are communicating with families, having meetings to determine the nature of the absences, and

providing support depending on the individual circumstances of the student/family. A new team, the District Attendance Review Team, (DART) has been created and has developed an attendance procedures handbook. This handbook includes attendance expectations, resources to educate and assist families in improving student attendance, and guidelines for school support and interventions. Tier 2 meetings are held at all schools, but specifically at Green Valley Elementary and Rescue Elementary, our two Title I schools, to discuss student concerns. The conversations include our English Learner and Hispanic student groups, whose attendance shows the need for significant improvements, based on the California School Dashboard indicator listed above. Lastly, the district is providing meeting opportunities as part of the District Attendance Review Team to assist sites with supporting families who are struggling with school attendance.

Moving forward, it is crucial for RUSD to build on its successes while addressing its challenges head-on, ensuring that all students, regardless of their background or learning needs, are supported to reach their full potential.

All LREBG Funds have been spent

Reflections: Technical Assistance

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

Rescue USD did not qualify for Differentiated Assistance.

Comprehensive Support and Improvement

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

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Support for Identified Schools

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Monitoring and Evaluating Effectiveness

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
See Below	Surveys and interviews are conducted annually to gather input, data, and feedback from educational partners regarding educational experiences and services, academic and social emotional needs and programs, and the infrastructure, facilities, and systems of support to provide an excellent educational experience.

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

Student Feedback (Administered annually each Fall): We surveyed students at every site with our Rescue USD Culture and Climate Survey and asked them several questions directly related to the LCAP. The data we collected informed our 2024-2027 LCAP development. Below, lists our three LCAP Goals with themes listed. Bright spots (strengths) and areas of focus are listed representing feedback for both elementary and middle schools.

Goal 1: The District will provide excellent educational services to maximize academic achievement for each individual student and all student groups.

- academic motivation.
- high expectations

Culture and Climate Bright Spots - Elementary

- Academic motivation continues to be evident in students.
- Students are feeling connected to their school and their learning.
- Students are connected to an adult/staff member on campus.
- Parent are involved in school learning experiences and activities.

Culture and Climate Areas of Focus - Elementary

- Continue to monitor student engagement in academic and social opportunities

- Continue with PBIS procedures and lessons.

Culture and Climate Bright Spots - Middle School

- Participation rates remain high, providing more confidence in the data.
- Academic motivation and connectedness continues to improve.

Culture and Climate Areas of Focus - Middle School

- Continue to monitor student engagement in academic and social opportunities
- Continue with PBIS procedures and lessons.

Goal 2: The District will provide safe, student-centered learning environments that are responsive to the social-emotional needs of all children and families.

- school connectedness
- caring adults
- parent involvement
- social emotional supports
- rule clarity
- student behavior
- students being treated fairly
- students being treated with respect
- student responsibility
- student problem solving
- eating breakfast
- late bedtime
- anti-bullying climate
- feeling safe at school
- feeling safe to and from school

Culture and Climate Bright Spots - Elementary

- Students are taking good care of themselves (i.e. Plenty of Sleep and eating properly).
- Students are feeling connected to their school and their learning.
- Students are connected to an adult/staff member on campus.
- Parent are involved in school learning experiences and activities.
- Students feel safe at school as well as traveling to and from school.

Culture and Climate Areas of Focus - Elementary

- Continue with Universal Design for Learning procedures and lessons.
- Continue providing Social Emotional Support Opportunities for Students.

Culture and Climate Bright Spots - Middle School

- Participation rates remain high, providing more confidence in the data.
- Attendance has improved.
- Academic motivation and connectedness continue to improve.
- Students are taking better care of themselves (i.e. Bedtime and Proper Routines)

Culture and Climate Areas of Focus - Middle School

- Inappropriate behaviors at school, including bullying, and spreading rumors have increased.
- Emotional stress and support continue to be an area of concern.

Goal 3: The District will provide the infrastructure, facilities, and systems of support that ensure excellent education and effective learning environments flourish.

Culture and Climate Bright Spots - Elementary

- Students feel safe at school as well as traveling to and from school.

Culture and Climate Areas of Focus - Elementary

- None noted for this goal

Culture and Climate Bright Spots - Middle School

- None noted for this goal

Culture and Climate Areas of Focus - Middle School

- None noted for this goal

Student Feedback (These occur periodically throughout the academic school year):

We met with students from every middle school and all of our elementary schools and asked the following questions:

- What do you love about your school?
- Do you have a trusted adult on campus?
- Is anything broken on your campus that an adult might not know about?

Below is a summary of student feedback for each question:

What do you love about your school?

- At every school site students reported that their teachers were nice and care about them.
- Students commented on the cleanliness of our schools and that for the most part students are respectful and inclusive of one another.
- Students shared that they liked an alternative recess activity and the fun things they could do in our school gardens.

Do you have a trusted adult on campus?

- At every site students overwhelmingly indicated they could name an adult they trust on campus.

- Students feel safe on our campuses.

Is anything broken on your campus that n adult might not know about?

- At each site students were able to share something that needed to be fixed (wall balls, pressure in some drinking fountains, mirrors in the bathroom, restriping of courts/play surfaces, etc). In most cases it was 1-2 things per site, but the theme of deferred maintenance and repairs resonated with our team. In every possible instance a work order was submitted to our facilities team and action was taken.
- Shade structures or umbrellas were also high on the list at sites.
- Items deemed to be broken (typically balls that will not hold air) have all been replaced.

Community Nights:

This year the District began hosting monthly Community Nights at our schools. These evenings are intended to build community with our low-SES families by connecting them to needed services, providing several weeks of fresh food in partnership with Bayside Church EDH, and providing a clothes closet in partnership with Aspire Kids. Dinner is provided by Aspire Kids and an activity for children is hosted by The Flaherty Impact Foundation.

Parent Teacher Organization/Association(PTO/PTA) Meetings:

Each month every site conducts Parent Teacher Organization/Association Meetings. These meetings are open to the public and include the principal. PTO/PTA Board, and a teacher representative from the site. Items and themes from these meetings are shared with the Superintendent during the Principal and Superintendent monthly 1:1's

Parent Teacher Organization/Association(PTO/PTA) President / Superintendent / RUSD Board President Quarterly Meetings:

Each quarter the every sites PTO/PTA President, the Superintendent, and Board President meet to discuss timely topics and for the District leadership to solicit feedback on how things are going and what the District could do to better support our PTO's/PTA's.

Parent Feedback (Administered annually each Spring via the RUSD Parent LCAP Survey):

Parents, through the Local RUSD Parent LCAP Survey responded very positively (strongly agreed, somewhat agreed) about their child's experience:

- My child's teacher(s) provide high quality instruction: 89.5% (down from 90.7% in 2024-2025)
- My child's teacher(s) utilize learning experiences that actively engage my student in learning: 86.1% (down from 89.6% in 2024-2025)
- My child's teacher(s) utilize learning experiences that challenge my student in their learning: 86.1% (up from 85.5% in 2024-2025)
- My child's average class size met my interests: 70.8% (down from 76.5% in 2024-2025)
- My child has access to academic supports at their school if needed: 80.7% (down from 81.8% in 2024-2025)
- My child feels safe at their school: 86.3% (down from 92% in 2024-2025)
- My child can name an adult at their school that cares about them: 92.7% (down from 94.1% in 2024-2025)
- I can name an adult at my students school that cares about my child: 93.4% (down from 93.8% in 2024-2025)
- My child feels connected to their school: 88.6% (down from 90.6 in 2024-2025)
- My child's school is clean: 92.3% (down from 94.2% in 2024-2025)
- My child's school is responsive to the social-emotional needs of my child and our family: 76.4% (down from 85% in 2024-2025)

- My school communicates with parents/guardians in a timely and informative manner: 85.8% (down from 90.9% in 2024-2025)
- The school staff promptly respond to my phone calls, messages, or emails: 90.9% (up from 89.8% in 2024-2025)
- My child has access to high quality instructional materials and technology resources: 85.2% (down from 87.9% in 2024-2025)

Each year staff and our unions have the opportunity to provide feedback and input to senior leadership via the District Services Survey (administered annually in the fall) and the Employee Experience Survey (administered annually in the spring).

Staff, Rescue Union Federation of Teachers (RUFT) and California School Employees Association (CSEA) Feedback - District Services Survey (administered annually each fall):

Below is the written report summary of the Top 5 Themes to the question "What Is Working Well" for the Fall 2025 District Services Survey:

Top 5 Themes: What Is Working Well

1. Communication
 - Staff consistently highlighted clear, transparent, and timely communication across sites and departments.
 - Weekly newsletters, staff updates, and approachable administrators were frequently cited as keeping teams aligned and informed.
2. Collaboration and Teamwork
 - There is a strong sense of camaraderie and cooperation among staff at all levels.
 - Grade-level teams, departments, and site teams are described as supportive, solution-oriented, and consistently working toward shared goals.
3. Supportive Leadership
 - Leadership at both the site and district level is seen as approachable, responsive, and genuinely invested in staff well-being.
 - Many respondents shared that they feel heard, respected, and supported by administrators who follow through on feedback.
4. Positive Work Culture
 - Staff described their work environment as kind, respectful, and family-like.
 - A positive atmosphere, mutual respect, and peer appreciation contribute to high morale and job satisfaction.
5. Student-Centered Focus and Support Systems
 - Respondents noted strong efforts toward meeting student needs, including programs like PBIS, MTSS, and social-emotional learning.
 - There is a shared pride in making a difference for students and working in an environment that keeps them at the center.

After a review of the data from the District Services Survey here are the top 5 areas in need of improvement:

1. Overwhelming Workload and Understaffing
 - Many departments, especially SPED, HR, and Transportation, are described as stretched too thin.
 - There are frequent mentions of burnout, staff doing double duties, and the unsustainability of current staffing models.
 - Support personnel (e.g., aides, behaviorists) are either not available or are inconsistently assigned.

2. Behavior and Student Safety Concerns

- Multiple comments, particularly about Lake Forest and SPED, cite extreme behavior challenges (aggression, elopement, class evacuations).
 - Staff report feeling unsafe and unsupported when dealing with these behaviors.
 - There's a strong plea for clearer consequences for student misconduct and more site-level behavioral support.
- ## 3. Communication, Clarity, and Follow-Through
- Across departments, delays in response and lack of clarity in communication were recurring concerns.
 - Staff frequently reported not knowing whom to contact, inconsistent follow-up, and information not being shared or made accessible.
 - There were calls for more streamlined systems, standardization of procedures, and transparent expectations.
- ## 4. Inconsistency Across Sites and Departments
- Whether regarding behavioral support, MTSS implementation, SPED services, or operational procedures, there is a clear call for equity and uniformity.
 - Staff noted differences in how policies are enacted at different sites and inconsistencies in student services, which leads to confusion and inefficiencies.
- ## 5. Lack of Systems and Process Consistency
- Numerous responses describe confusion and frustration due to the absence of clearly defined systems.
 - Staff are asking for clear guidelines, standard operating procedures, and documentation that can be relied upon across the district.

Staff, Rescue Union Federation of Teachers (RUFT) and California School Employees Association (CSEA) Feedback - Spring 2026
Employee Experience Survey:

Below are the Top Six themes to the question "What is working well":

1. Positive Culture and Relationships
 - Employees describe RUSD as a supportive, welcoming, and family-oriented organization where staff genuinely care about one another and their students.
 - Strong workplace relationships, teamwork, and a sense of community contribute to a positive and collaborative work environment.
2. Supportive and Accessible Leadership
 - Staff value leaders who are visible, approachable, and responsive to employee needs and concerns.
 - Employees appreciate leadership's efforts to listen, provide support, recognize accomplishments, and remain connected to school sites.
3. Strong Communication
 - Open communication between staff, site administrators, and district leadership helps employees feel informed and engaged.

- Regular updates, opportunities for feedback, and communication tools such as the Monday Memo support transparency and connection across the district.

4. Collaboration and Teamwork

- Employees highlighted strong partnerships among teachers, support staff, administrators, and departments.
- Staff value opportunities to collaborate, share ideas, solve problems, and work together to support student success.

5. Commitment to Students and Families

- Employees consistently identified a strong student-centered focus throughout the district.
- Staff expressed pride in supporting positive school cultures, family engagement, academic supports, and well-rounded opportunities for students.

6. Support Systems and Resources

- Staff appreciate access to instructional resources, professional learning opportunities, and district expertise.
- Responsive support departments and colleagues help employees address challenges and effectively meet student needs.

After a thorough review of the Employee Experience Survey responses, here are the top six recurring themes about what needs improvement in the organization:

1. Student Behavior, Safety, and Special Education Support

- Employees expressed a need for additional behavioral, Special Education, and intervention supports to address increasing student needs and ensure safe learning environments.
- Staff identified the need for clearer systems, more timely interventions, and increased access to aides, specialists, and behavioral resources.

2. Class Size and Staffing

- Large class sizes, particularly in classrooms with high academic and behavioral needs, were identified as a significant challenge.
- Employees emphasized the need for additional teachers, aides, administrators, and support staff to better meet student needs and reduce staff workload.

3. Communication and Transparency

- Staff would like communication to be more timely, transparent, and consistent across the district.
- Employees expressed a desire for greater involvement in decision-making and clearer expectations, procedures, and follow-through.

4. Professional Development and Collaboration

- Employees requested more relevant, role-specific professional development that directly supports their day-to-day responsibilities.
- Staff would like increased opportunities for meaningful collaboration, planning time, and practical training while reducing meetings that could be communicated through other means.

5. Compensation, Benefits, and Workload

- Staff expressed concerns regarding salary competitiveness, healthcare costs, and increasing job responsibilities.
- Employees would like greater consideration of workload, planning time, work-life balance, and employee wellness.

6. Facilities, Equipment, and Technology

Employees identified opportunities to improve aging facilities, technology, maintenance equipment, and transportation resources.

Staff expressed interest in continued investment in infrastructure and operational resources that support safe, efficient, and effective school operations.

Administrators' Feedback:

Principals and directors shared a desire to provide increased levels of focused professional development (MTSS and Continuous Improvement). Principals expressed a strong desire to continue using the lens of Continuous Improvement as our vehicle to improve teaching and learning across the district and at each site. To that end, with support from EDCOE, we are continuing our agreement with Studer Education for another three years (2026-2029). Studer's mission is: To create great places to learn, work, and succeed. We work with people-first organizations to help them achieve great results for those they serve. We are privileged to partner with inspiring leaders who commit to excellence for their organization, their team, and their customers.

DELAC Feedback:

The District English Language Advisory Committee (DELAC) met on October 15, 2025 and January 29, 2026 to discuss the issues pertinent to their children, and provide input on ways to best meet the needs of our district's English Learners through the Local Control Accountability Plan. Recommendations from the group: They appreciated our new MTSS Coordinator, our Community Liaison, a site principal, and the Superintendent attending these meetings. They also appreciated the monthly Community Nights that were planned to support families. There was some interest in additional intervention programs, such as both during and after school support classes and homework assistance programs. Universally parents reported that their:

- child's school is responsive to the social-emotional needs of my child and our family
- child has access to academic supports at their school if needed
- child feels connected to their school
- child's school communicates with parents/guardian in a timely and informative manner

Board Feedback:

The Board had a variety of opportunities this year to learn more about the impact of our LCAP on our different departments, school sites, staff and our students. They were able to receive important data points, pose questions, and provide feedback to staff. Additionally this LCAP reflects a commitment to the three goals and action items the Board set last year for the district. In December 2024, after an exhaustive process the Board Adopted Revised Board Focus Goals and the LCAP has been revised to reflect those Board Focus Goals.

Each year the Board receives several reports, budget updates and engages in multiple Study Sessions related to our Local Control Accountability Plan (LCAP). Below is a recap of these from the 2025-2026 school year:

During the 2025-2026 school year each school site at least one time to the school board on site topics specific to the Board Core Focus

Goals and LCAP Goals 1, 2, and 3

August 12, 2025 the Board received an update on our Multi-Tiered Systems of Support (LCAP Goal 1 and 2)

August 12, 2025 the Board received an update on our 45-Day Budget Update (LCAP Goal 3)

September 9, 2025 the Board received an update on our summer school (RISE) program (LCAP Goal 1 and 2)

September 9, 2025 the Board received an update on the English Learner Master Plan (LCAP Goal 1)

September 9, 2025 the Board received an update on our Unaudited Actuals (LCAP Goal 3)

September 9, 2025 the Board conducted a hearing on the Williams Act - Sufficiency of Textbooks and Instructional Materials (LCAP Goal 1)

September 23, 2025 the Board engaged in a Study Session on Middle School Connectedness (LCAP Goal 2)

October 7, 2025 the Board received an update on our Student Services Program (LCAP Goal 1, 2, 3)

October 7, 2025 the Board received an update on the CA Phone-Free School Act (LCAP Goal 2)

September 21, 2025 the Board engaged in a Study Session on a November 2026 Bond (LCAP Goal 3)

November 18, 2025 the Board received a CAASP update (LCAP Goal 1)

November 18, 2025 the Board received an Annual/5-Year Developer Fee Report (LCAP Goal 3)

December 9, 2025 the Board receive the First Interim Budget report (LCAP Goal 3)

January 27, 2026 the Board received a CA School Dashboard update (LCAP Goal 1)

January 27, 2026 the Board received an update on the District Library Plan (LCAP Goal 1)

January 27, 2026 the Board received an update on the Auditor's Report and Budget Guidelines (LCAP Goal 3)

February 10, 2026 the Board received the Annual Mid-Year LCAP Report including Metrics (LCAP Goal 1, 2, 3)

February 10, 2026 the Board received a report on the RUSD Culture and Climate report (LCAP Goal 1 and 2)

February 10, 2026 the Board received our site Single Plans for Student Achievement (LCAP Goal 3)

February 10, 2026 the Board received an update on the Achievement and the School Accountability Report Cards (LCAP Goal 1)

February 10, 2026 the Board received a report on the Second Interim Budget (LCAP Goal 3)

April 14, 2026 the board received an update on Nutrition Services (LCAP Goal 1, 2, 3)

June 9, 2026 the board received an update on Transportation Services (LCAP Goal 1, 2, 3)

June 9, 2026 the board received an update and approved the District Math Adoption(LCAP Goal 1)

The 2024-2027 LCAP public hearing will be held at the June 9, 2026 Board meeting.

The 2024-2027 LCAP plan is scheduled for presentation to the Board at the June 16, 2026 Board meeting, for consideration of approval.

The Rescue Union School District also consulted with the El Dorado County Special Education Local Plan Area (SELPA) throughout the 2025-2026 school year to discuss ways in which special education students could be supported in the RUSD LCAP. These consultation occurred throughout the year with 1:1 meetings with SELPA staff and SELPA presentations at the El Dorado County Superintendent's Council Meetings. In 2025-2026 our Superintendent was a member of the county SELPA Executive Board. Specifically, we discussed the recruitment and retention of certificated staff and paraeducators with the SELPA. Our Director of Special Education has also been working closely with the El Dorado County Special Education Local Plan Area (SELPA) to discuss improved services.

Promoting Participation in Programs for Unduplicated Pupils:

In Rescue Union School District, parental participation in programs for unduplicated students—defined as English learners, low-income students, and foster youth—is promoted in several intentional ways. Families are actively engaged in the Local Control and Accountability Plan (LCAP) process through surveys, focus groups, and community forums, ensuring their voices shape the priorities and resource allocation that directly impact their children. Schools provide translation and interpretation services to remove language barriers and make

meetings, events, and materials accessible to all families. Parents are also encouraged to participate in School Site Councils, English Learner Advisory Committees (ELAC), and the District English Learner Advisory Committee (DELAC), where they can provide input on instructional programs, supports, and school climate. In addition, RUSD hosts family nights, workshops, and parent education opportunities that strengthen home-school connections and equip families with strategies to support student learning. Regular communication—through newsletters, meetings, and digital platforms—keeps families informed and invites them to partner in decision-making. Collectively, these efforts demonstrate RUSD’s commitment to fostering meaningful collaboration with parents and guardians, recognizing their essential role in the success of unduplicated students.

In Rescue Union School District, the voices of our educational partners have a direct and meaningful impact on the development of our Local Control and Accountability Plan (LCAP). Each year, feedback from students, parents, staff, bargaining units, DELAC, SELPA, and administrators is gathered through surveys, forums, and advisory committees, and then consistently brought forward to the Board. Our Board of Trustees receives multiple reports across the school year, including updates on Multi-Tiered Systems of Support, English Learner programs, CAASPP results, Culture and Climate survey findings, School Accountability Report Cards, budget updates, and mid-year and annual LCAP reports. In addition to these formal updates, the Board engages in dedicated study sessions where they review data, ask questions, and provide direction on aligning actions to Board Focus Goals. This ongoing cycle of reporting, review, and dialogue ensures that the Board’s decisions are informed by the authentic input of our educational partners and that their priorities are reflected in the 2024–2027 LCAP. By embedding this engagement into the governance process, the District ensures that the plan remains responsive, transparent, and aligned to the needs of students and families.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	The District will provide excellent educational services to maximize academic achievement for each individual student and all student groups.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Parents identified educational services, including an engaging curriculum, challenging learning environments, and low class sizes as high priorities on the annual LCAP Parent Survey. Students identified engagement in learning as a high priority during student focus group meetings. Teachers also prioritized quality instructional programs and low class sizes during LCAP consultation meetings.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Grade Span Adjustment	Estimated Grade Span adjustment of 23.67 in grades K-3.	Estimated Grade Span adjustment of 22.83 in grades K-3.	Estimated Grade Span adjustment of 22.53 in grades TK-3.	Grade Span adjustment will remain at 24.0 or below.	The current Estimated Grade Span Adjustment (GSA) of 22.53 for grades K-3 is slightly lower than the baseline value of 23.67.
1.2	District ELA Benchmark Assessment Results	Basic Phonics Skills Test data revealed that 92.3% of 1st grade students and 87.3% of	Basic Phonics Skills Test data revealed that 92.3% of 1st grade	Basic Phonics Skills Test data revealed that 86.8% of 1st grade	Students will continue to improve phonemic awareness and	The data reveal the following differences

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>2nd grade students met the end of the year benchmark for phonemic awareness.</p> <p>Acadience data revealed that 76.9% of second graders met the fluency benchmark and 75.8% met the accuracy benchmark.</p> <p>In grades 3-5, the average percent meeting the DORF fluency benchmark score was 80.5%. The average percent meeting the DORF accuracy benchmark was 79%.</p>	<p>students and 87.3% of 2nd grade students met the end of the year benchmark for phonemic awareness.</p> <p>Acadience data revealed that 73.3% of second graders met the fluency benchmark and 80.4% met the accuracy benchmark.</p> <p>In grades 3-5, the average percent meeting the DORF fluency benchmark score was 78.4%. The average percent meeting the DORF accuracy benchmark was 79.7%.</p>	<p>students and 92.1% of 2nd grade students met the end of the year benchmark for phonemic awareness.</p> <p>Acadience data revealed that 75.9% of second graders met the fluency benchmark and 72.2% met the accuracy benchmark.</p> <p>In grades 3-5, the average percent meeting the DORF fluency benchmark score was 82.9%. The average percent meeting the DORF accuracy benchmark was 85.3%.</p>	<p>fluency proficiency as measured by District ELA Benchmark Assessments.</p>	<p>between Year 1 and the baseline:</p> <p>1st Grade Phonemic Awareness: No change – remained at 92.3%</p> <p>2nd Grade Phonemic Awareness: No change – remained at 87.3%</p> <p>2nd Grade Fluency (Acadience): Increased by 3.6% (from 73.3% to 76.9%).</p> <p>2nd Grade Accuracy (Acadience): Decreased by 4.6% (from 80.4% to 75.8%).</p> <p>Grades 3–5 DORF Fluency: Increased by 2.1% (from 78.4% to 80.5%).</p> <p>Grades 3–5 DORF Accuracy:</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.3	Renaissance Star Reading Proficiency Rate	Rescue USD uses the Star Reading Assessment to monitor student reading levels and progress. Students in grades 3-8 are assessed multiple times throughout the school year. Below is the most recent percentage of student reading progress as it pertains to the appropriate category: Above Benchmark (Level 4): 31.4% At Benchmark (Level 3): 39.8% Below Benchmark (Level 2): 18.3%	Rescue USD uses the Star Reading Assessment to monitor student reading levels and progress. Students in grades 3-8 are assessed multiple times throughout the school year. Below is the most recent percentage of student reading progress as it pertains to the appropriate category: Above Benchmark (Level 4): 35.4%	Rescue USD uses the Star Reading Assessment to monitor student reading levels and progress. Students in grades 3-8 are assessed multiple times throughout the school year. Below is the most recent percentage of student reading progress as it pertains to the appropriate category: Above Benchmark (Level 4): 31.4%	Students will continue to improve reading proficiency as measured by the Renaissance Star Reading Assessment.	Decreased slightly by 0.7% (from 79.7% to 79.0%). These results show consistent strength in phonemic awareness and slight shifts in fluency and accuracy, highlighting areas for continued support. Compared to the baseline, Year 1 Star Reading data show a 4% increase in students Above Benchmark, a 4.6% decrease in those At Benchmark, a 0.7% decrease in the Below Benchmark category, and a 1.4% increase in students Far Below Benchmark. These shifts suggest more students are excelling, though support may be

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.4	IXL Diagnostic Assessment (Mathematics)	The most recent administration of the IXL Diagnostic Assessment determined that 59% of students in grades 3-5 and 43% of students in grades 6-8 are at or above grade level as measured by grade level standards.	At Benchmark (Level 3): 35.2% Below Benchmark (Level 2): 17.6% Far Below Benchmark (Level 1): 11.9% The most recent administration of the IXL Diagnostic Assessment determined that 73.8% of students in grades 3-5 and 42.7% of students in grades 6-8 are at or above grade level as measured by grade level standards.	At Benchmark (Level 3): 40.4% Below Benchmark (Level 2): 17.6% Far Below Benchmark (Level 1): 10.6% The most recent administration of the IXL Diagnostic Assessment determined that 71% of students in grades 3-5 and 42% of students in grades 6-8 are at or above grade level as measured by grade level standards.	Students will continue to improve math proficiency as measured by the IXL Diagnostic Assessment for Mathematics.	Compared to the baseline, Year 1 IXL Diagnostic results show a 14.8% increase in students at or above grade level in grades 3–5 and a slight 0.3% decrease in grades 6–8. This reflects strong growth in the elementary grades with stable performance in middle school.
1.5	Academic Indicator on the California School Dashboard for ELA	As reported on the 2023 CAASPP Scores Website, 68.81% of students met or exceeded ELA standards. The 2023 California School Dashboard shows our students to be 38.7 points above standard in ELA.	As reported on the 2024 CAASPP Scores Website, 69.66% of students met or exceeded ELA standards. The 2024 California School Dashboard results indicate that RUSD scored "Green" and were 40.9 points above standard in ELA.	As reported on the 2025 CAASPP Scores Website, 71.09% of students met or exceeded ELA standards. The 2025 California School Dashboard results indicate that RUSD scored "Blue" and were 45.2 points above standard in ELA.	Students will continue to improve overall ELA proficiency as measured by the Smarter Balanced Summative Assessment for ELA.	Compared to the baseline, the current Academic Indicator for ELA shows a 0.85% increase in students meeting or exceeding standards and a 2.2-point increase above standard on the California School Dashboard, maintaining a

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.6	English Learner Indicator on the California School Dashboard	As reported on the 2023 California School Dashboard, 41.6% of ELs were making progress towards English language proficiency.	As reported on the 2024 California School Dashboard, 54.4% of ELs were making progress towards English language proficiency. The 2024 California School Dashboard results indicate that RUSD scored "Green" having increased 12.8% in English Learners making progress.	As reported on the 2025 California School Dashboard, 44.3% of ELs were making progress towards English language proficiency. The 2025 California School Dashboard results indicate that RUSD scored "Red" having increased 10.1% in English Learners making progress.	English learners will continue to make progress toward English language proficiency, as reported on the 2023 California School Dashboard.	"Green" performance level. Compared to the baseline, the current English Learner Indicator shows a 12.8% increase in ELs making progress, rising from 41.6% to 54.4%, and achieving a "Green" performance level on the 2024 California School Dashboard.
1.7	Academic Indicator on the California School Dashboard for Math	As reported on the 2023 CAASPP Scores Website, 62.25% of students met or exceeded Math standards. The 2023 California School Dashboard shows our students to be 21.6 points above standard in Math.	As reported on the 2024 CAASPP Scores Website, 61.78% of students met or exceeded Math standards. The 2024 California School Dashboard results indicate that RUSD scored "Green" and were 19.8 points above standard in Math.	As reported on the 2025 CAASPP Scores Website, 62.93% of students met or exceeded Math standards. The 2025 California School Dashboard results indicate that RUSD scored "Green" and were 23 points above standard in Math.	Students will continue to improve overall Math proficiency as measured by the Smarter Balanced Summative Assessment for Math.	Compared to the baseline, the current Math Academic Indicator shows a 0.47% decrease in students meeting or exceeding standards and a 1.8-point decline in distance from standard, while still maintaining a "Green" performance level on the Dashboard.
1.8	Parent Survey Results	Parent Survey data indicates that educational services	Parent Survey data includes families across	Parent Survey data reflects a high level of	Student perceptions regarding	Compared to the baseline, current Parent Survey

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>are among the highest priority for parents, guardians, and caregivers. On the survey, human resources, including teachers, administrators, and support staff ranked highest in terms of what the district is doing well. However, staff was also the number one area of focus when asked what the district can improve upon.</p>	<p>the District expressing strong appreciation for the quality of education their children are receiving. A consistent theme throughout the feedback was the high regard for classroom instruction. Families feel that teachers provide instruction that is not only of excellent quality but also fosters engagement and promotes a sense of challenge, helping students reach their academic potential.</p> <p>Another notable area of strength is the supportive and caring school environment. Parents reported that their children feel safe at school and can identify adults who care</p>	<p>appreciation for the people and services that support students throughout the district. The most common praise centered on the caring and dedicated staff, with parents frequently describing teachers, support staff, bus drivers, cafeteria workers, custodians, and office personnel as kind, supportive, and committed to student success.</p> <p>Families also highlighted the cleanliness and maintenance of school facilities, the reliability of transportation services, and the availability of free meals and healthy food options. Many parents expressed appreciation for the district's investment in</p>	<p>educational services will continue to improve as measured by the annually administered District LCAP Parent surveys.</p>	<p>results show strengthened appreciation for instructional quality, school climate, and emotional support. While staffing was the top concern previously, class size has now emerged as the primary area for improvement.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>about them. This sense of connection extends to families as well, with parents sharing that they too feel seen and supported by school staff. Additionally, the cleanliness and upkeep of school campuses received positive marks, contributing to a welcoming and respectful learning atmosphere.</p> <p>Social-emotional support continues to be an area of growth, with improvements noted in responsiveness to both student and family needs. Parents acknowledged that schools are taking meaningful steps to support the whole child, including the</p>	<p>technology and the access students have to devices and digital learning tools.</p> <p>Parents valued the variety of enrichment opportunities available to students, including art, music, gardens, after-school programs, performances, field trips, leadership activities, and other experiences that contribute to a well-rounded education. Community events, family engagement opportunities, and student support services were also viewed positively.</p> <p>Parent feedback identified several recurring areas for improvement across the district. The most common</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>emotional well-being of students.</p> <p>Class sizes was the number one area of focus as an areas for the District to improve.</p>	<p>concern was food services, with many families requesting healthier, less processed meal options, more fresh fruits and vegetables, additional menu variety, and better consistency in food availability.</p> <p>Parents also expressed concerns about long lunch lines and insufficient time for students to eat.</p> <p>Another significant theme was the use of technology in the classroom.</p> <p>Many respondents would like to see less screen time, greater emphasis on direct instruction, and more intentional use of technology as a learning tool rather than a primary</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				<p>instructional method.</p> <p>Safety and logistics were also frequently mentioned, particularly regarding parking lot congestion, student drop-off and pick-up procedures, transportation services, and bus behavior expectations. Families expressed a desire for safer traffic flow, additional parking options, and improvements to transportation reliability.</p> <p>Parents also called for increased student support services, including counseling, behavioral supports, classroom aides, gifted education opportunities, and services for</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.9	Student Listening Circle Feedback	Student Listening Circle data indicates that most students are very pleased with their teachers, administrators, and support staff. Many would like to see additional electives, including visual and performing arts taught during the school day. Many students also reported a desire for more time for physical education and less homework.	Students across the Rescue Union School District expressed strong appreciation for their teachers, highlighting how much they care and support student learning. They noted that classrooms are positive environments where they feel safe, respected, and encouraged to succeed. Students shared that having trusted adults on campus helps them feel secure and supported, which	students experiencing social-emotional challenges. Several respondents noted concerns about class sizes and the need for additional staffing to better support students.	Student perceptions regarding educational services will continue to improve as measured by the annually conducted Student Listening Circles.	Compared to the baseline, current Student Listening Circle feedback continues to highlight strong appreciation for teachers and supportive staff, with added emphasis on positive classroom environments and trusted adult relationships. While past feedback focused on electives and homework, students now prioritize enhanced recess options, school gardens, and improved lunchtime

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>contributes to their ability to focus and thrive academically.</p> <p>While most feedback focused on facilities and resources, students emphasized the value of alternative recess options and school garden experiences that enrich learning beyond the classroom. These programs reflect the district's commitment to hands-on, engaging educational opportunities.</p> <p>When asked what they would change, students focused on enhancing their learning environment through better equipment and more engaging lunchtime</p>	<p>facilities teams fixed these issues promptly.</p>		<p>experiences, reflecting a shift toward enriching the overall learning environment.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			experiences. These areas, though not academic in the traditional sense, directly impact students' readiness to learn and overall school engagement.			
1.10	Teachers are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned per Board approval.	100% of Rescue teaching staff are appropriately credentialed and assigned per Board approval.	100% of Rescue teaching staff are appropriately credentialed and assigned per Board approval.	100% of Rescue teaching staff will be appropriately credentialed and assigned.	There is no change from the baseline—100% of Rescue teaching staff remain appropriately credentialed and assigned per Board approval.
1.11	Pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials	100% of pupils will have access to standards aligned instructional materials.	There is no change from the baseline—100% of pupils continue to have access to standards-aligned instructional materials per Williams requirements.
1.12	California Science Test	As reported on the 2023 CAASPP Scores Website, 52.38% of students met or exceeded Science standards.	As reported on the 2024 CAASPP Scores Website, 49.66% of students met or exceeded Science standards.	As reported on the 2025 CAASPP Scores Website, 59.31% of students met or exceeded Science standards. The	Students will continue to improve overall Science proficiency as measured by the	Compared to the baseline, the current California Science Test results show a 2.72% decrease in students meeting

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				2025 California School Dashboard results indicate that RUSD scored "Blue".	California Science Test.	or exceeding standards.

Goal Analysis [2025-26]

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

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

The district successfully implemented its academic goals during the 2025-2026 school year with strong alignment between planned actions and actual implementation. A continued focus on foundational literacy, data-driven instruction, targeted interventions, and standards-based teaching contributed to positive outcomes across multiple academic areas.

Literacy remained a significant strength, with students demonstrating strong performance in foundational reading skills, reading fluency, and overall English Language Arts achievement. Mathematics achievement also remained strong, reflecting the district's continued emphasis on instructional support, assessment data, and targeted learning opportunities. Science performance continued to be a bright spot, with students demonstrating strong achievement and the district earning high levels of performance on state accountability measures.

The district also continued to prioritize support for English learners through targeted instructional practices provided by certificated teacher and interventions. English learner achievement remains an area of focus as the district works to accelerate language acquisition and improve outcomes for all students.

Overall, the district experienced success across its academic goals while maintaining a commitment to continuous improvement. Literacy, mathematics, and science achievement remained strong, and ongoing efforts will continue to focus on supporting English learners and ensuring all students have access to high-quality instruction and interventions that promote academic growth.

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

There was not a material difference between budgeted and estimated actuals for goal. The biggest difference is the planned curriculum adoption has been postponed to 2026-27.

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

The district's actions implemented to support student achievement have been effective in making progress toward the district's academic goals. Continued investments in foundational literacy, targeted interventions, and data-driven instruction contributed to strong outcomes in

reading, English Language Arts, mathematics, and science. Assessment results indicate that students are performing well across multiple academic indicators, reflecting the effectiveness of district instructional programs and supports.

While overall achievement remains strong, English learner progress continues to be an area of focus. Although students demonstrated growth toward English language proficiency, additional targeted supports and instructional strategies will be needed to accelerate progress and improve outcomes.

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

Based on reflection of prior outcomes, key adjustments have been made to strengthen progress in math. Teachers have received training in the new math frameworks and have been piloting new math materials with the intent to adopt. In science, staff will engage in training on the California Science Test (CAST) and instructional strategies to enhance student preparation and performance. These changes aim to address areas of plateau and need, supporting continued academic growth. The goals and metrics will remain the same, but professional development and training will be offered to continue progress towards those goals/outcomes.

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff	Certificated teaching staff (Gen Ed, SPED, Substitutes) will provide a broad course of study and enrichment that is rigorous and engaging for all students. Professional development opportunities will be provided for teachers to ensure quality educational opportunities for students. All adjunct duty and stipend positions are included in this service.	\$24,477,597.00	No
1.2	Classified Staff	Classified Instructional Staff (Gen Ed aides, SPED aides, library media coordinators) will support students at all sites. Professional development opportunities will be provided to staff to ensure quality educational opportunities and support services for students.	\$3,978,714.00	No
1.3	Low Class Size	The District will strive for low class sizes in grades K-3. Costs are included Goal 1 Action 1.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Unduplicated Pupil Supports	<p>The following supports will be provided to all Unduplicated Pupils:</p> <p>District will provide additional academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title I identified students, and immigrant students. Services may include interventions, software, aides, staffing, professional development, and materials needed to meet the needs of our unduplicated students.</p> <p>Counseling services will be provided to all sites, primarily to serve unduplicated students.</p> <p>PBIS continues to be refined at all sites to provide a structure for behavioral support.</p> <p>The Multi-Tiered Systems of Supports and Special Programs Coordinator will provide supports and services for unduplicated students, as well as professional development for certificated and classified personnel who work with our unduplicated students.</p> <p>A Summer Learning Program will be provided for unduplicated Students, with a focus on academic support and a "Jump Start" for the following year. Behavioral Supports will also be provided to students through a Behaviorist and Behavioral aides.</p> <p>Additionally, the following supports will be offered to the following groups:</p> <p>Students with Disabilities/Exceptional Needs:</p> <p>In Rescue Union School District, students with disabilities are supported through a comprehensive continuum of services designed to meet their academic, behavioral, and social-emotional needs. Each student has an Individualized Education Program (IEP) that guides specialized instruction, which may include resource support, special day classes, or related services such as speech therapy, occupational therapy, counseling, and adaptive PE. Within our Multi-Tiered System of Supports (MTSS), students benefit from universal design for learning in the general classroom, targeted interventions in small groups, and ongoing progress monitoring to ensure growth. Positive Behavioral Interventions and Supports (PBIS) and,</p>	\$1,837,919.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<p>when necessary, individualized behavior plans help students develop self-regulation, while school psychologists, counselors, and paraprofessionals provide direct social-emotional and instructional support. Inclusion is emphasized through co-teaching, push-in services, and the use of assistive technology, ensuring access to grade-level curriculum. Additional supports include preschool special education services, extended school year programs to prevent regression, and specialized transportation when needed. Family partnership is central to this work, with parents actively involved in planning and supported through SELPA resources and district trainings, while community collaborations—such as garden spaces and local organizations—further enrich the experiences of our students. Together, these layered supports reflect RUSD’s commitment to ensuring that all students, regardless of disability, can thrive academically, socially, and emotionally.</p> <p>English Learners: English learner supports will be provided at each school site. The services include, at a minimum, the provision of English Language integrated instruction to students by trained staff members. In addition, a Bilingual Community Liaison will be provided to provide social and academic outreach supports, and translation services, as needed.</p> <p>Promoting Participation in Programs for Unduplicated Pupils: In Rescue Union School District, parental participation in programs for unduplicated students—defined as English learners, low-income students, and foster youth—is promoted in several intentional ways. Families are actively engaged in the Local Control and Accountability Plan (LCAP) process through surveys, focus groups, and community forums, ensuring their voices shape the priorities and resource allocation that directly impact their children. Schools provide translation and interpretation services to remove language barriers and make meetings, events, and materials accessible to all families. Parents are also encouraged to participate in School Site Councils, English Learner Advisory Committees (ELAC), and the District English Learner Advisory Committee (DELAC), where they can provide input on instructional programs, supports, and school climate. In addition, RUSD schools hosts family nights, workshops, and parent education opportunities that strengthen home-school connections and equip families with strategies to support student learning. Regular</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>communication—through newsletters, meetings, and digital platforms—keeps families informed and invites them to partner in decision-making. Additionally, in collaboration with community partners, the MTSS department hosts monthly community nights where families are connected with food, clothing, and additional resources. Collectively, these efforts demonstrate RUSD’s commitment to fostering meaningful collaboration with parents and guardians, recognizing their essential role in the success of unduplicated students.</p> <p>Additionally, the District will: Implement targeted interventions and support programs tailored to the needs of English learners to boost their academic progress. A credentialed teacher will provide pull out instruction to our English learners at Green Valley Elementary School and Pleasant Grove Middle School who scored a 2 or below on last year’s ELPAC. This teacher is targeting her instruction to the area of student need based on a diagnostic assessment provided by the research based program, Really Great Reading.</p> <p>Provide resources to support teachers in teaching English Learner students.</p> <p>Hold pre-ELPAC conferences with students in grades 5-8 to discuss the importance of putting forth their best effort & test taking preparation.</p> <p>Assist Long Term English Learners who are struggling by providing instructional support so they can achieve reclassification.</p> <p>Monitor English Learner students who are reclassified with fluent English proficiency through each school site’s Tier 2 discussions as part of our MTSS program.</p> <p>Provide translation devices to support our Newcomer English Learners.</p> <p>Provide research based curriculum for our English Learner (EL) students and staff.</p> <p>Continue to provide training and collaboration support for our Tier 1 decoding curriculum.</p>		

Action #	Title	Description	Total Funds	Contributing
		<p>Foster Youth/Homeless: A Bilingual Community Liaison supports our foster youth and homeless families, in addition to our school site leaders, and our Coordinator of MTSS. Monthly Community Events will be held in collaboration with a variety of community partners.</p> <p>Supplemental Funds: AVID will be provided for all students at Pleasant Grove, which will help students with organization, academic success, and the ability to be college and career ready.</p>		
1.5	Instructional resources	<p>Instructional resources for general education and special education students, including curriculum, technology, software, professional development, textbook adoptions, and other engaging, standards-aligned materials will be provided to support student learning. Our Elementary Curriculum Committee has worked to identify a reading screener program for implementation for students in Kindergarten through 2nd grade. Teachers have learned more about the updated California Math Frameworks and have reviewed and piloted new math materials. Elementary teachers have currently provided a recommendation for a program to adopt for 2026-2027. Middle School teachers continue to pilot programs in the fall of 2026.</p>	\$1,899,956.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	The District will provide safe, student-centered learning environments that are responsive to the social-emotional needs of all children and families.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

Parent LCAP Survey results, teacher feedback, DELAC advisory input, and student listening circle feedback all indicated the need for effective, ongoing, and enhanced programs that support life-skills education and the social, emotional, mental and physical health of all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Rescue USD Student Culture and Climate Survey	2023-24 Elementary Culture and Climate Survey Results (Grades 3-5) School Connectedness - 84% Caring Adult Relationships - 91% Feel Safe at school - 92% Students well behaved - 70%	2024-25 Elementary Culture and Climate Survey Results (Grades 3-5) School Connectedness - 74% Caring Adult Relationships - 86% Feel Safe at school - 86%	2025-26 Elementary Culture and Climate Survey Results (Grades 3-5) School Connectedness - 81% Caring Adult Relationships - 87% Feel Safe at school - 87%	Students perceptions will continue to improve as measured by the RUSD Culture and Climate Survey.	Compared to the baseline, the 2024-25 Culture and Climate Survey shows a decline in elementary results, with drops in school connectedness (-10%), caring adult relationships (-5%), safety (-6%), and student behavior (-6%). In

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		Survey Results (Grades 6-8) School Connectedness - 84% Caring Adult Relationships - 91% Perceives school as safe - 92% Anti-bully Climate - 93% Frequent Sadness - 13%	Students well behaved -64% 2024-25 Middle School Culture and Climate Survey Results (Grades 6-8) School Connectedness - 91% Caring Adult Relationships - 85% Perceives school as safe - 91%	Students well behaved -66% 2025-26 Middle School Culture and Climate Survey Results (Grades 6-8) School Connectedness - 88% Caring Adult Relationships - 85% Perceives school as safe - 86%		contrast, middle school results improved in school connectedness (+7%), while caring relationships and perceived safety remained steady.
2.2	Rescue USD Parent LCAP Survey	2023-24 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 89.7% Safe place for child - 91.1% Adults who care about students - 92.1% Students feel connected to their school - 91.9% Well maintained facilities - 93.9% Schools communicate in a timely manner - 93.3% You can see specific details and data in the Engaging Educational	2024-25 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 90.7% Safe place for child - 92% Adults who care about students - 94.1% Students feel connected to their school - 90.6% Well maintained facilities - 94.2% Schools communicate in a timely manner - 90.9%	2025-26 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 89.5% Safe place for child - 86.3% Adults who care about students - 92.7% Students feel connected to their school - 88.6% Well maintained facilities - 92.3% Schools communicate in a timely manner - 85.8%	Parent perceptions will continue to improve as measured by the Rescue USD Parent LCAP Survey.	Compared to the baseline, the 2024-25 Parent LCAP Survey shows slight increases in ratings for instruction quality, safety, caring adults, and facility maintenance, while small decreases were noted in student connectedness (-1.3%) and communication (-2.4%). Overall, responses remain strongly positive.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.3	Rescue Employee Experience Staff Survey	<p>Partner section of the LCAP.</p> <p>The Employee Experience Survey given in May 2024 elicited the following Top 5 items when asked "What is working well in Rescue USD:</p> <p>Collaboration and Teamwork: There is a strong sense of unity and teamwork among staff, with frequent collaboration on lesson planning and problem-solving.</p> <p>Supportive Environment: Staff and administration create a supportive and positive workplace, where everyone is willing to help each other.</p> <p>Open Communication: Effective and open communication at all levels ensures that staff</p>	<p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p> <p>The Rescue Employee Experience Survey revealed strong staff appreciation for several key strengths across the district, alongside important areas for growth.</p> <p>What's Working Well:</p> <p>Strong Communication Staff value the clear, timely, and transparent communication from colleagues, and site leaders, and district administration. Regular updates and open dialogue were consistently highlighted.</p>	<p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p> <p>The Rescue Employee Experience Survey revealed strong staff appreciation for several key strengths across the district, alongside important areas for growth.</p> <p>What's Working Well:</p> <p>Positive Culture and Relationships Employee feedback highlights a district culture grounded in strong relationships, mutual respect, and a genuine commitment to one another. Staff consistently described Rescue Union School</p>	<p>Staff perceptions will continue to improve as measured by the Rescue Employee Experience Staff Survey.</p>	<p>Compared to the baseline, the current Employee Experience Survey continues to reflect strong appreciation for communication, collaboration, leadership, and a positive work culture, while maintaining a student-centered focus. Key areas for improvement—student behavior, SPED support, facilities, and staffing—remain consistent, with added emphasis on the need for clearer leadership communication and timely maintenance.</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>feel heard and supported.</p> <p>Child-Centered Focus: The organization prioritizes being child-centered, focusing on the well-being and educational success of students.</p> <p>Positive Leadership: Leadership at both school and district levels is supportive, communicative, and dedicated to continuous improvement.</p> <p>The Employee Experience Survey given in May 2024 elicited the following Top 5 items when asked "What areas in the District could be improved:</p> <p>Improved Communication: There is a need for better communication at all levels, including timely and clear communication from administration, consistent updates on</p>	<p>Collaboration and Teamwork There is a strong culture of collaboration across grade levels and departments. Staff feel supported, share ideas freely, and work as cohesive teams to support student success.</p> <p>Positive and Supportive Leadership Employees appreciate leadership that is visible, empathetic, and responsive. Many noted that their input is valued and their concerns are addressed with follow-through.</p> <p>Positive Work Environment and Culture The workplace is described as respectful, inclusive, and kind.</p>	<p>District as a supportive, welcoming, and family-oriented organization where employees care deeply about their colleagues and the students they serve. Positive workplace relationships, teamwork, and a strong sense of community were among the most frequently cited strengths.</p> <p>Supportive and Accessible Leadership Employees praised district and site leadership for being approachable, visible, and responsive. Staff appreciate leaders who take time to listen, provide support, recognize accomplishments, and remain connected to the day-to-day work</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	<p>policies and procedures, and more open dialogue among staff.</p> <p>Discipline and Behavior Management: Many comments highlight the need for stricter and more consistent discipline policies. Teachers feel unsupported in managing student behavior and desire more accountability for disruptive students.</p> <p>Support for Special Education: The Special Education (SPED) program needs more resources, better communication, and additional staff. Teachers feel overwhelmed by the demands of integrating SPED students and require more support and training.</p> <p>Professional Development and Training: There is a call for more relevant and effective professional</p>	<p>Many staff likened their sites to families, emphasizing the strong sense of community.</p> <p>Student-Centered Practices</p> <p>The district's commitment to student well-being and academic growth is evident. Staff highlighted programs like PBIS, MTSS, and SEL as impactful and aligned with student needs.</p> <p>Areas for Improvement:</p> <p>Student Behavior and Discipline</p> <p>There are concerns about inconsistent behavior expectations and limited support for managing challenging student behaviors, particularly for students needing</p>	<p>happening at school sites. Many respondents noted that leadership is accessible and fosters an environment where employees feel heard and valued.</p> <p>Strong Communication</p> <p>Communication was identified as a key strength across the district. Employees highlighted the value of open communication between staff, site administrators, and district leadership. Regular updates, opportunities for feedback, and communication tools such as the Monday Memo help employees stay informed, connected, and engaged with district initiatives and celebrations.</p>			

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>development, including specific training on new curriculum and support for general education teachers working with high-need students.</p> <p>Facility and Resource Improvements: Comments indicate a need for updated and better-maintained facilities, more classroom supplies, and resources such as aides for larger class sizes and support for managing special needs students.</p>	<p>Tier 2/3 or SPED services.</p> <p>Leadership and Communication Gaps</p> <p>Some staff reported feeling disconnected from key decisions and expressed a need for more transparent, inclusive, and two-way communication from leadership.</p> <p>Facilities and Maintenance</p> <p>Issues with cleanliness, aging infrastructure, and maintenance delays were commonly reported.</p> <p>Support for Special Education and Interventions</p> <p>There is a strong call for increased SPED staffing, improved coordination with general education,</p>	<p>Collaboration and Teamwork</p> <p>Collaboration emerged as one of the district's greatest strengths. Staff described strong partnerships among teachers, support staff, administrators, and departments.</p> <p>Employees value opportunities to work together, share ideas, solve problems, and support one another in meeting the needs of students. This collaborative culture contributes to both employee satisfaction and student success.</p> <p>Commitment to Students and Families</p> <p>A strong student-centered focus was evident throughout the responses. Employees</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>and more consistent intervention services across sites.</p> <p>Staffing, Pay, and Retention</p> <p>Concerns about workload, compensation, and staffing shortages were prevalent. Staff are seeking more support personnel, competitive pay, and opportunities for professional growth.</p> <p>This feedback offers valuable insights that will guide ongoing improvements to workplace conditions and student support across the district.</p>	<p>expressed pride in working in a district that prioritizes the needs of students and families.</p> <p>Respondents highlighted positive school cultures, community engagement, extracurricular opportunities, academic supports, and efforts to provide a well-rounded educational experience for all students.</p> <p>Support Systems and Resources</p> <p>Many staff members noted the availability of support, resources, and professional expertise throughout the district. Employees appreciate the responsiveness of support departments, access to professional</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				<p>learning opportunities, instructional resources, and the willingness of colleagues and administrators to provide assistance when needed.</p> <p>Areas for Improvement:</p> <p>Student Behavior, Safety, and Special Education Support</p> <p>The most frequently cited area for improvement was support for increasing student behavioral and Special Education needs. Staff expressed concerns about classroom disruptions, safety, timely interventions, and the availability of behavioral supports, aides, and specialized services. Many</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				<p>employees indicated that additional resources and clearer systems are needed to support both students and staff.</p> <p>Class Size and Staffing Many respondents identified large class sizes as a significant challenge, particularly in classrooms with high academic, behavioral, and social-emotional needs. Employees emphasized the need for additional teachers, aides, administrators, and support staff to better meet student needs and reduce staff burnout.</p> <p>Communication and Transparency While communication has improved,</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				<p>employees expressed a desire for more timely, transparent, and consistent communication. Staff would like greater involvement in decision-making processes and clearer district-wide expectations, procedures, and follow-through.</p> <p>Professional Development and Collaboration Employees would like more relevant, role-specific professional development and meaningful collaboration opportunities. Many respondents suggested reducing meetings that could be handled through email and increasing time for practical training, planning, and</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline	
				<p>collaboration with colleagues.</p> <p>Compensation, Benefits, and Workload</p> <p>Concerns were raised regarding salaries, healthcare costs, and increasing workloads. Staff expressed a desire for more competitive compensation, affordable benefits, and greater consideration of employee workload, planning time, and work-life balance.</p> <p>Consistency and Resource Allocation</p> <p>Employees noted inconsistencies in staffing, resources, and supports across school sites. Many respondents called for more equitable allocation of resources based</p>			

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
				<p>on student needs and greater consistency in district expectations and practices.</p> <p>Leadership and School Culture</p> <p>Some employees expressed concerns about leadership effectiveness, staff morale, accountability, and workplace culture at specific sites.</p> <p>Respondents emphasized the importance of supportive leadership, positive school cultures, and recognizing staff contributions.</p> <p>Facilities, Equipment, and Technology</p> <p>A smaller but recurring theme involved aging facilities, technology needs, landscaping,</p>		

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.4	California School Dashboard Chronic Absenteeism Indicator	For the Fall 2023 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the yellow category, with a rate of 11.1%, which is a decline of 8.8% from the previous year. Our Attendance rate is 88.9%	For the Fall 2024 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the "Green" category, with a rate of 8.6%, which is a decline of 2.6% from the previous year. Our Attendance rate is 91.4%	For the Fall 2025 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the "Green" category, with a rate of 8.4%, which is a decline of 0.2% from the previous year. Our Attendance rate is 91.6%	The District's chronic absenteeism indicator will continue to improve with the goal of moving into the green or blue category for "All Students."	Compared to the baseline, the current Chronic Absenteeism rate improved by 2.6%, moving from 11.1% (Yellow) to 8.5% (Green) on the California School Dashboard—reflecting continued positive progress in student attendance.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.5	California School Dashboard Suspension Indicator	For the Fall 2023 California School Dashboard data release, the District's suspension indicator for "All Students" is in the green category, with a rate of 1.5%. Our Expulsion rate is .0002% (1 student out of 3500+)	For the Fall 2024 California School Dashboard data release, the District's suspension indicator for "All Students" is in the "Yellow" category, with a rate of 1.6% which is an increase of 0.1%. Our Expulsion rate is .0002% (1 student out of 3500+)	For the Fall 2025 California School Dashboard data release, the District's suspension indicator for "All Students" is in the "Orange" category, with a rate of 2.1% which is an increase of 0.5%. Our Expulsion rate is .0002% (1 student out of 3500+)	The District's suspension indicator for "All Students" will remain in the green or blue category.	Compared to the baseline, the current Suspension rate increased slightly by 0.1%, shifting from 1.5% (Green) to 1.6% (Yellow) on the California School Dashboard.
2.6	Rescue District Services Staff Survey	The District Services Survey given in 2024 provided departments with a score from 1-5. Here are the baseline results: Superintendent = 4.61 Facilities = 4.34 Food Services = 4.15 IT = 4.70 Transportation = 4.29 Business = 4.41 HR = 4.48 MTSS = 4.11 DTL = 4.59 SPED = 3.66	The District Services Survey given in 2024-25 provided departments with a score from 1-5. Here are the baseline results: Superintendent = 4.67 Facilities = 4.13 Food Services = 4.37 IT = 4.64 Transportation = 4.31 Business = 4.47 HR = 4.43 MTSS = 4.00 DTL = 4.60 SPED = 3.99	The District Services Survey given in 2025-26 provided departments with a score from 1-5. Here are the baseline results: Superintendent = 4.62 Facilities = 4.20 Food Services = 4.53 IT = 4.57 Transportation = 4.41 Business = 4.36 HR = 4.40 MTSS = 3.90 DTL = 4.30 SPED = 3.96	Staff perceptions will continue to improve as measured by the Rescue District Services Staff Survey	Compared to the baseline, the 2024–25 District Services Staff Survey shows improvements in Food Services (+0.22), Business (+0.06), and SPED (+0.33), with slight declines in Facilities (-0.21), IT (-0.06), HR (-0.05), and MTSS (-0.11). Most departments remained stable or improved, with SPED showing the most notable growth.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.7	Dropout rate	Rescue USD reported zero (0) dropouts for the 2023-2024 school year.	Rescue USD reported zero (0) dropouts for the 2024-2025 school year.	Rescue USD reported zero (0) dropouts for the 2025-2026 school year.	Continue to have a 0% dropout rate.	There is no change from the baseline—Rescue USD maintained a 0% dropout rate for both the 2023–2024 and 2024–2025 school years.
2.8	Facilities Inspection Tool	The 2023-2024 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: Green Valley = Good Jackson = Good Lake Forest = Good Lakeview = Good Rescue = Good MVMS = Good PGMS = Good	*Update: This metric has been moved from Goal 3 to Goal 2 as the RUSD Board feels it better supports Goal 2. The 2024-2025 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: Green Valley = Good Jackson = Good Lake Forest = Good Lakeview = Good Rescue = Good MVMS = Good PGMS = Good	The 2025-2026 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: Green Valley = Good Jackson = Good Lake Forest = Good Lakeview = Good Rescue = Good MVMS = Good PGMS = Good	Ratings for each school site, as measured by the Facilities Inspection Tool, will improve so that all are rated "Good."	Ratings for each school site, as measured by the Facilities Inspection Tool, are continuing to rate "Good."

Goal Analysis [2025-26]

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

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

Implementation of planned actions remained closely aligned with expectations, yielding strong results in communication, collaboration, and supportive leadership. Staff consistently reported a positive, student-centered culture across the district. At the same time, areas for growth were identified, including student behavior management, special education and intervention supports, facilities upkeep, and staffing and compensation. While there were no significant deviations from the planned actions, these findings help identify priorities for continued improvement. Overall, district facilities are well maintained and contribute to a safe and supportive learning environment for students, staff, and the community.

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

There was no material difference between budgeted and estimated actual expenditures for goal 2 except for action 3. The difference for that goal and action is a reduction in anticipated costs for Non-Public School placements.

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

Actions to date have been effective in promoting continuous improvement in student attendance and fostering strong feelings of safety and connection, as reflected in both student and parent feedback. While no actions are deemed ineffective, continued focus is needed on enhancing social-emotional supports, staffing, special education and intervention services, and leadership support to sustain and build on these gains.

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

The district will strengthen implementation by continuing its focus on Continuous Improvement, MTSS, enhancing PBIS supports, Conscious Discipline, and Universal Design for Learning (UDL) for school leaders and teachers. Site leaders will also review the feedback on the annual Employee Experience Survey with their staff and determine what can be celebrated and actions to address areas of focus.

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Social Emotional Learning	The District will support Social Emotional Learning (SEL) including anti-bullying, character education, PBIS, Trauma Informed Practice, and	\$88,320.00	No

Action #	Title	Description	Total Funds	Contributing
		restorative justice programs at each school site. Some of these expenditures are reflected in professional development activities in Goal 1 Action 1. In 2026-2027 the district is continuing to support the Coordinator Of Multi-Tiered Systems of Support and Special Programs position that support the work called out in Goal 2.1. The District is also adding PBIS Facilitators to help support social emotional learning of students.		
2.2	Safe School Personnel	The district commits to allocate specific funding to support the presence of essential safe school personnel, recognizing the critical role they play in ensuring safe learning environments that cater to the comprehensive social-emotional needs of all students. These positions include counselors, three PBIS Facilitators and extra 1.0 FTE Counselor at Green Valley Elementary, an extra 0.5FTE Counselor at Marina Village Middle School, yard duty supervisors, nurses, health aides, psychologists registered behavior technicians (RBTs). The expenditures for counselors and the PBIS Facilitators are reflected in Goal 1 Action 4.	\$3,041,923.00	No
2.3	Safe School (Materials and Supplies)	The District will provide the materials, supplies, and services for nurses, health aides, psychologists, and yard supervisors to ensure safe school environments. Safety trainings and safety equipment will be maintained and provided.	\$234,900.00	No
2.4	Chronic Absenteeism	The District will provide the materials, supplies, and services to support students and families with irregular attendance. Specifically: The cost of our Action in 2.4 is captured in our salaries as we repurposed a counselor to focus 100%on the following work: Continued implementation of strategies to engage students and families more effectively, aiming to reduce absenteeism and promote regular attendance.		No

Action #	Title	Description	Total Funds	Contributing
		<p>Review student attendance at the District level and identify students at risk of being classified as Chronically Absent and communicate with families including meeting to determine the nature of the absences and providing support depending on the individual circumstances of the student/family.</p> <p>District Attendance Review Team (DART) to continue to implement and enforce attendance procedures handbook that includes: attendance expectations and resources to educate and assist families in improving student attendance.</p> <p>Hold Tier 2 meetings at all schools to discuss students including those who are in our English Learner and Hispanic student groups who may have irregular attendance.</p> <p>Expenditures are included in Goal 2 Action 1</p>		

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	The District will provide technical infrastructure and systems of support that allow excellent education and effective learning environments to flourish.	Maintenance of Progress Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

Facility needs rank as a priority on administrations of the Districts Parent LCAP Survey. Among the highest rated areas of concerns were safe and clean facilities with an overwhelming majority of parents feeling our schools were clean and safe. Feedback from student listening circles showed appreciation for the safe and clean facilities and encouraged the district to continue to focus on this.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Student Listening Circle Feedback	The Student Listening Circle data affirms that students feel school facilities are clean, well maintained, and safe. Students provided feedback on adding more playground equipment and sites have done that. Additionally our students commented on the food in our cafeterias and our Nutritional Services team spent considerable time this	Student feedback from the Listening Circles confirms that school facilities continue to be viewed as clean, well-maintained, and safe. Students expressed a desire for more playground equipment, which has since been addressed at school sites. They also shared input	Student feedback from the Listening Circles confirms that school facilities continue to be viewed as clean, well-maintained, and safe. Some students noted bathroom doors that were hard to lock and water fountains with water pressure that was too low, or too high. In	Student attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual surveys.	There is no significant change from the baseline—students continue to view school facilities positively, and their feedback on playground equipment and cafeteria food has been addressed or is in progress, reflecting ongoing responsiveness to student input.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>past year exploring options that better meet student interests while complying with state and federal laws.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>	<p>on cafeteria food, prompting the Nutritional Services team to explore and implement options that better align with student preferences while remaining compliant with state and federal guidelines.</p> <p>Further details and data can be found in the Engaging Educational Partners section of the LCAP.</p>	<p>each instance our facilities team resolved the issue quickly.</p>		
3.2	Rescue USD Parent LCAP Survey Results	<p>2023-24 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 89.7% Safe place for child - 91.1% Adults who care about students - 92.1% Students feel connected to their school - 91.9% Well maintained facilities - 93.9% Schools communicate in a timely manner - 93.3%</p>	<p>2024-25 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 90.7% Safe place for child - 92% Adults who care about students - 94.1% Students feel connected to their school - 90.6% Well maintained facilities - 94.2%</p>	<p>2025-26 Rescue USD Parent LCAP Survey Teachers provide quality instruction - 89.5% Safe place for child - 86.3% Adults who care about students - 92.7% Students feel connected to their school - 88.6% Well maintained facilities - 92.3%</p>	<p>Parent perceptions will continue to improve as measured by the Rescue USD Parent LCAP Survey.</p>	<p>Compared to the baseline, the 2024-25 Parent LCAP Survey shows slight increases in ratings for instruction, safety, caring adults, and facilities, while small decreases were noted in student connectedness (-1.3%) and communication (-2.4%). Overall,</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.3	Ridership Report from Transportation	You can see specific details and data in the Engaging Educational Partner section of the LCAP.	Schools communicate in a timely manner - 90.9% You can see specific details and data in the Engaging Educational Partner section of the LCAP.	Schools communicate in a timely manner - 85.8% You can see specific details and data in the Engaging Educational Partner section of the LCAP.	Ridership on school district buses will continue to provide quality transportation programs where the ridership will be maintained if not increased.	Compared to the baseline, the 2024-25 Ridership Report shows a decrease of 142 students riding district buses, continuing the downward trend in ridership noted in previous years.
3.4	HelpDesk Response Rate	From July 1, 2023 through June 1, 2024, 2389 technology help tickets were opened, and 2367, or 99%, have been closed. The average completion time for each ticket was	From July 1, 2024 through May 20, 2025, 2657 IT support tickets were created and 2649 of those tickets were resolved. The	From July 1, 2025 through May 22, 2026, 2919 IT support tickets were created and 2929 tickets were resolved. The average 1st	HelpDesk tickets will be resolved in a timely manner (ideally 5 days or less).	Compared to the baseline, the 2024-25 HelpDesk data shows a faster response and resolution, with the average resolution time

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		5.5 days. It would normally be less, but some long term projects were input as tickets. The average time taken to initiate the first response for each ticket was 1 day.	average 1st response time to a submitted ticket was 21 hours. Of those 2649 resolved tickets, 47.9% were resolved with the 1st response. The average completion time for each ticket was around 2.5 days. Since the last LCAP midyear report, the average ticket resolution time had dropped from 5.3 days to 2.5 days. The data also includes tickets for long term projects that take longer to resolve.	response time to a submitted ticket was 1 day and 1.5 hours. Of those 2929 resolved tickets, 47.29% were resolved with the 1st response. The average completion time for each ticket was around 4.4 days. Since the last LCAP midyear report, the average ticket resolution time had dropped from 5 days to 4.4 days. The data also includes tickets for long term projects that take longer to resolve.		improving from 5.5 to 2.5 days and nearly 48% of tickets resolved on first response, despite an increase in total tickets submitted.
3.5	Facilities Inspection Tool	The 2023-2024 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: Green Valley = Good Jackson = Good Lake Forest = Good Lakeview = Good Rescue = Good MVMS = Good PGMS = Good	*Update: This metric has been moved from Goal 3 to Goal 2 as the RUSD Board feels it better supports Goal 2. The 2024-2025 Facilities Inspection Tool (FIT) indicates the	N/A	Ratings for each school site, as measured by the Facilities Inspection Tool, will improve so that all are rated "Good."	See Goal 2.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>following ratings for each school site:</p> <p>Green Valley = Good</p> <p>Jackson = Good</p> <p>Lake Forest = Good</p> <p>Lakeview = Good</p> <p>Rescue = Good</p> <p>MVMS = Good</p> <p>PGMS = Good</p>			

Goal Analysis [2025-26]

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

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

Overall implementation aligned with planned actions. Facilities are well maintained, departments consistently provide high-quality service, and the IT and Transportation departments are highly responsive to site needs. The district remains committed to continuous improvement across all departments supporting infrastructure and systems of support.

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

The estimated actuals are higher than budgeted due to increase in facility repairs completed to ensure safe facilities.

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

All actions and goals to date have been effective and are ongoing. The district will continue to build on this success by maintaining a strong focus on service excellence for employees, students, and the community.

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

No changes will be made to the planned goals, metrics, and target outcomes for the 2026-27 school year. Two updates were made to the actions portion of Goal 2 that focus on developing and strengthening school/Community partnerships by providing resources and opportunities for school/community engagement.

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

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Non-instructional Personnel	The District will provide non-instructional staff that supports educational services, inclusive of those not in Goals 1 or 2. This includes personnel from the information technology department, the transportation department, administration, management, district office staff, maintenance and operations staff, and site office staff.	\$10,569,879.00	No
3.2	Materials and Supplies for Non-instructional operations	The District will provide the materials, supplies, and services for the information technology department, the transportation department, administration, management, district office staff, maintenance and operations staff, and site office staff to ensure that the District organization operates efficiently and to the benefit of all students and staff. This includes all other district expenditures (i.e. District utilities) not captured elsewhere in this plan.	\$8,598,661.00	No
3.3	Partnerships with the Community	Develop and strengthen partnerships with local organizations, businesses, and community leaders to match resources, learning opportunities, and services in the community with the identified needs of students and families. Expenditures included in Goal 2 Action 1		
3.4	School-Community Engagement	Provide clear communication channels, accessible resources, and meaningful engagement opportunities for Rescue Union students, families and community members to strengthen the school-community partnership. Expenditures included in Goal 2 Action 1		

Goals and Actions

Goal

Goal #	Description	Type of Goal
4		

State Priorities addressed by this goal.

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline

Goal Analysis [2025-26]

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

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

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

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

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

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

Actions

Action #	Title	Description	Total Funds	Contributing
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Goals and Actions

Goal

Goal #	Description	Type of Goal
5		

State Priorities addressed by this goal.

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline

Goal Analysis [2025-26]

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

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

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

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

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

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

Actions

Action #	Title	Description	Total Funds	Contributing
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Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2026-27]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$1,385,284	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
3.472%	0.000%	\$0.00	3.472%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.4	<p>Action: Unduplicated Pupil Supports</p> <p>Need: Increased Supports for EL, Foster Youth, and Low Income Students</p> <p>Scope: LEA-wide</p>	<p>District will provide additional academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title I identified students, and immigrant software, aides, staffing, professional development , and materials needed to meet the needs of our unduplicated students.</p> <p>In 2026-2027 we will be continuing to support EL students with targeted ELD instruction. This is</p>	EL Reclassification Numbers and EL CAASPP Data

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>intended to increase the number of students we reclassify and enhance their performance on state assessments. By focusing on individualized learning plans that address specific language deficits and academic challenges, our English Language Development teacher can provide more effective instruction. This personalized approach helps students build essential language skills faster and more thoroughly, allowing them to meet reclassification criteria sooner.</p> <p>Additionally, targeted instruction ensures that EL students are better prepared for state assessments. With tailored strategies, students can improve their comprehension, writing, and critical thinking skills, which are crucial for success on standardized tests. Overall, this focused approach not only promotes academic achievement on state assessments, but also empowers EL students to participate and engage more effectively in all instruction.</p>	

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

The District has a long history of supporting the needs of low income, foster youth, homeless, and English learners in the District. The District established targeted programs that supported the needs of low income, foster youth, and English learners in the District. However, the programs also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, were noted above.

Additionally, funding and improved services for targeted student groups are projected to increase. The District has been consistent in its programmatic support for low income pupils, foster youth, and English learners and will continue to display this support when developing budgets and programs. The District will meet the quantitative and qualitative requirements in accordance with the topics identified above. The District's Minimum Proportionality Percentage requires services for low income pupils, foster youth, and English learners to increase or show commensurate improvement based on this proportionality figure. The District will be maintaining programs for low income pupils, foster youth, and English learners pupils as identified in the goals and actions established in Section 2 of this document.

Additional Concentration Grant Funding

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

This section does not apply to Rescue USD

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

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	39,893,983	1,385,284	3.472%	0.000%	3.472%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$28,967,906.00	\$24,214,219.00	\$766,155.00	\$779,589.00	\$54,727,869.00	\$43,929,583.00	\$10,798,286.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
1	1.1	Certificated Staff	All	No			All Schools	2026-27	\$24,477,597.00	\$0.00	\$19,174,729.00	\$5,302,868.00			\$24,477,597.00		
1	1.2	Classified Staff	All	No			All Schools	2026-27	\$3,978,714.00	\$0.00	\$559,429.00	\$2,732,226.00	\$687,059.00	\$0.00	\$3,978,714.00		\$0.00
1	1.3	Low Class Size	All Students in Grades K-3	No			All Schools	2026-27	\$0.00	\$0.00	\$0.00				\$0.00		\$0.00
1	1.4	Unduplicated Pupil Supports	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2026-27	\$1,774,048.00	\$63,871.00	\$1,385,284.00	\$204,759.00	\$0.00	\$247,876.00	\$1,837,919.00		
1	1.5	Instructional resources	All	No			All Schools	2026-27	\$0.00	\$1,899,956.00	\$103,587.00	\$1,796,369.00			\$1,899,956.00		
2	2.1	Social Emotional Learning	All	No			All Schools	2026-27	\$87,422.00	\$898.00				\$88,320.00			
2	2.2	Safe School Personnel	All	No			All Schools	2026-27	\$3,041,923.00	\$0.00	\$222,942.00	\$2,802,315.00	\$16,666.00		\$3,041,923.00		
2	2.3	Safe School (Materials and Supplies)	All	No			All Schools	2026-27	\$0.00	\$234,900.00		\$234,900.00			\$234,900.00		
2	2.4	Chronic Absenteeism	All	No			All Schools	2026-27									
3	3.1	Non-instructional Personnel	All	No			All Schools	2026-27	\$10,569,879.00	\$0.00	\$2,436,519.00	\$7,733,150.00		\$400,210.00	\$10,569,879.00		
3	3.2	Materials and Supplies for Non-instructional operations	All	No			All Schools	2026-27	\$0.00	\$8,598,661.00	\$5,085,416.00	\$3,407,632.00	\$62,430.00	\$43,183.00	\$8,598,661.00		
3	3.3	Partnerships with the Community															
3	3.4	School-Community Engagement															

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
39,893,983	1,385,284	3.472%	0.000%	3.472%	\$1,385,284.00	0.000%	3.472 %	Total:	\$1,385,284.00
								LEA-wide Total:	\$1,385,284.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.4	Unduplicated Pupil Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,385,284.00	

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$55,280,285.28	\$55,812,153.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Certificated Staff	No	\$23,572,225.01	\$23,546,829
1	1.2	Classified Staff	No	\$3,540,743.52	\$3,253,719
1	1.3	Low Class Size	No	\$0.00	\$0.00
1	1.4	Unduplicated Pupil Supports	Yes	\$1,727,979.90	\$1,719,130
1	1.5	Instructional resources	No	\$5,099,038.58	\$3,753,531
2	2.1	Social Emotional Learning	No	\$98,010,.50	\$94,485
2	2.2	Safe School Personnel	No	\$2,753,123.62	\$2,751,646
2	2.3	Safe School (Materials and Supplies)	No	\$234,982.00	\$239,482
2	2.4	Chronic Absenteeism	No	\$0.00	\$0.00
3	3.1	Non-instructional Personnel	No	\$10,340,277.15	\$10,330,577
3	3.2	Materials and Supplies for Non-instructional operations	No	\$7,913,905	\$10,122,754

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.3	Partnerships with the Community		\$0.00	\$0.00
3	3.4	School-Community Engagement		\$0.00	\$0.00

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)	
1,384,488	\$1,543,851.00	\$1,461,492.00	\$82,359.00	3.620%	3.620%	0.000%	
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Unduplicated Pupil Supports	Yes	\$1,543,851.00	\$1,461,492	3.62%	3.62%

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
36,872,466	1,384,488	0	3.755%	\$1,461,492.00	3.620%	7.584%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

- o Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b]7).
- o Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (EC sections 52064[b]6, [8], and [11]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by EC Section 32627(d), to provide the information identified above or to include actions funded with LREBG funds within the 2026-27, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners Purpose

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

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements Requirements

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

- Teachers,

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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062](#);
- **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of EC Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).

- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.
- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

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

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.

- o Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

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

Current Difference from Baseline

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

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

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

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

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

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

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

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

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

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:

- The reasons for the ineffectiveness, and
- How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

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

Description

- Provide a brief description of the action.
 - For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.
 - As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

Total Funds

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in EC Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of EC Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG](#)

[Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of EC Section 32627(d).

- School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
- As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
- LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

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

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in EC Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be succinctly to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with EC Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (EC Section 42238.07[a][1]), EC

Section 52064[b][8][B]; 5 CCR Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusive statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants
2026-27 Local Control and Accountability Plan for Rescue Union School District

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

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

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

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

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

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

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. *This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.*

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action is included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 9, 2026 at 6:30 p.m.

The request for a public hearing is for the Local Control and Accountability Plan (LCAP) to solicit recommendations and comments from the public regarding the specific actions and expenditures proposed to be included in the Local Control Accountability Plan.

Parents, community members and staff members are encouraged to participate.

The draft Local Control Accountability Plan will be available for public inspection on June 5, 2026 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Dustin Haley, Assistant Superintendent of Curriculum and Instruction at 530-677-4461.

Posted: May 29, 2026 - www.rescueusd.org, District Office and Schools

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Math Curriculum Adoption (K-5)

RECOMMENDATION:

The Superintendent recommends the Board of Trustees adopt the Thinking Math! program for grades K-5.

BACKGROUND:

Teachers and students in grades K-5 in Rescue USD have been using math materials adopted prior to the release of the California Mathematical Frameworks (2023). In 2025, the California State Board of Education approved a list of recommended materials for schools to adopt. Teachers from all five elementary schools, representing each grade level, participated in an in-depth review of materials on this recommended list. Members of this team, and others, closely analyzed them and piloted for among other things, standards alignment, student engagement, and how well they promoted critical thinking skills, mathematical reasoning and collaboration.

STATUS:

After reviewing all programs on the recommended materials list and piloting programs with students at our elementary schools, the piloting committee has come to a consensus that the Thinking Math! program would best serve our students, and recommend it for adoption.

FISCAL IMPACT:

Approximately \$676,400 for the five-year adoption of the Thinking Math! program, including teacher and student materials.

BOARD GOAL:

I. CONTINUOUS IMPROVEMENT

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

II. STUDENT SUPPORT

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**
- B. Curriculum and Instruction: Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**
- C. Environment: Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

III. STAFF SUPPORT

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

**RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672**

NOTICE

OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 9, 2026, at 6:30 p.m. This public hearing will be held to receive recommendations and comments from members of the public regarding instructional materials proposed to be included in the 2026-2027 Rescue Union School District math curriculum. Members of the public can review the curriculum at the District Office.

Please contact Dustin Haley, Assistant Superintendent of Curriculum and Instruction at dhaley@rescueusd.org if you need more information. More information will be available here under the Regular Board Packets tab on Friday, June 5, 2026:
<http://www.rescueusd.org/School-Board/Agendas--Minutes/index.html>

Please Note: Information to access the meeting will be listed on the June 9, 2026 Regular Board Agenda. If you wish to address the Board regarding this item, you may do so during the hearing, or you may email your comment by 12:00 p.m. on June 9th to cmason@rescueusd.org

Questions may also be sent to the above email address or members of the public may call the District Office at (530) 677-4461.

Posted 5/29/26

RESCUE UNION SCHOOL DISTRICT AGENDA

ITEM: Fiscal Year 2026-27 Budget Hearing Presentation

RECOMMENDATION:

The Superintendent recommends the aforementioned item for discussion and public comment with approval at the June 16, 2026 Board meeting.

BACKGROUND:

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. This budget is being presented to a public hearing by the governing board of the school district.

STATUS:

The Fiscal Year 2026-27 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although the Budget shows the District is deficit spending, the budget demonstrates its ability to meet its financial obligations for the current year and two subsequent years. The District's reserves will be used to meet the budget deficits. The District's budget does demonstrate a structural deficit that will need to be addressed in future budget updates. Although our unrestricted reserves will decline by \$1.2 million, RUSD meets the state's minimum reserves at this time.

FISCAL IMPACT:

The Fiscal Year 2026-27 Budget projects an Unrestricted deficit and over the following two years.

However, in the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% state minimum reserve requirement.

BOARD GOAL:

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**



Rescue Union School District 2026-27 Budget Adoption

Hearing Date: June 9, 2026
Board Adoption Date: June 16, 2026



Board of Trustees

Michael Gordon, President Kim White, Vice-President
Michelle Bebout, Clerk Jamie Hunter, Member Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2026
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2026-27
 - √ **June 9, 2026** – Public Hearing
 - ⊕ **June 16, 2026** – Board Approval/Budget Adoption
 - ⊕ **August/September 2026** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
 - ⊕ **December 2026** - First Interim Budget
 - ⊕ **March 2027** - Second Interim Budget
 - ⊕ **June 2027** - June Budget Update (with 2027-28 budget adoption)
 - ⊕ **September 2027** - Unaudited Actual Financials
 - ⊕ **December 2027** - Audit Report Complete, present January 2028



Topics of the Day



- This report includes:
 - 2025-26 June Update
 - Revenue and Expenditure comparisons
 - State Fiscal Conditions
 - Budget assumptions 2026-27
 - Multi-year budget assumptions 2027-28 / 2028-29
 - Enrollment Projections
 - Budget Highlights
 - Multi-Year Budget
 - A look into the future
 - Updated cash-flow (separate report)
 - Detail Multi-year projections (separate report)
 - All fund summary report (separate report)
- Budget and LCAP Hearing June 9, 2026
- Budget Adoption with LCAP Approval June 16, 2026



2025-26 June Update





2025-26 June Update

Rescue Union District Financial Status Comparison 2025-26									
	2nd Interim 2025-26		June Update 2025-26			Compare 2nd Interim to June Update			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
Revenue Detail									
LCFF Sources (8010-8099)	40,308,440	-	40,308,440	40,232,340	-	40,232,340	(76,100)	-	(76,100)
Federal Revenue (8100-8299)	-	661,018	661,018	-	661,624	661,624	-	606	606
Other State Revenue (8300-8599)	1,190,082	5,352,686	6,542,769	1,190,082	5,339,921	6,530,003	(1)	(12,765)	(12,766)
Other Local Revenue (8600-8799)	1,654,058	2,839,843	4,493,901	1,509,303	3,058,641	4,567,944	(144,755)	218,797	74,043
Total Revenue	43,152,580	8,853,547	52,006,128	42,931,725	9,060,186	51,991,911	(220,855)	206,638	(14,217)
Expenditure Detail									
Certificated	17,739,975	3,168,121	20,908,096	17,753,308	3,188,352	20,941,660	13,333	20,231	33,564
Classified	6,120,516	3,058,566	9,179,082	6,077,431	2,914,176	8,991,607	(43,085)	(144,390)	(187,476)
Employee benefits	7,581,206	4,284,687	11,865,893	7,557,396	4,128,185	11,685,581	(23,810)	(156,502)	(180,312)
Books & Supplies	1,613,023	1,283,529	2,896,552	1,774,549	1,492,749	3,267,298	161,526	209,220	370,746
Service, Other Operating	3,153,052	4,064,073	7,217,126	3,218,438	4,307,974	7,526,412	65,386	243,901	309,286
Capital Outlay	479,005	274,868	753,873	484,005	219,901	703,905	5,000	(54,968)	(49,968)
Other Outgo	268,825	1,842,896	2,111,721	276,601	1,975,621	2,252,222	7,776	132,725	140,501
Indirect Costs	(247,494)	197,494	(50,000)	(248,299)	191,766	(56,533)	(805)	(5,728)	(6,533)
Total Expenditures	36,708,109	18,174,235	54,882,344	36,893,429	18,418,724	55,312,153	185,320	244,489	429,809
Excess/(Deficiency)	6,444,471	(9,320,687)	(2,876,216)	6,038,296	(9,358,538)	(3,320,242)	(406,175)	(37,850)	(444,026)
Other Financing Sources/uses									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	500,000	-	500,000	500,000	-	500,000	-	-	-
Other Sources	-	-	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Contributions (8800-8999)	(8,734,062)	8,734,062	-	(8,684,068)	8,684,068.1	-	49,994	(49,994)	-
Total Other Sources/Uses	(9,234,062)	8,734,062	(500,000)	(9,184,068)	8,684,068	(500,000)	49,994	(49,994)	-
Net Inc/Dcr to Fund Balance	(2,789,591)	(586,625)	(3,376,216)	(3,145,772)	(674,470)	(3,820,242)	(356,181)	(87,845)	(444,026)
Beginning Balance	12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	-	-
Ending Balance	9,328,856	3,180,892	12,509,748	8,972,675	3,093,047	12,065,722	(356,181)	(87,845)	(444,026)



2025-26 June Update

■ Revenue Changes <\$14k>:

- <\$76>k LCFF
 - Increased ADA
 - Decrease UPP (Unduplicated Pupil Percent)
- +\$606 Fed Revenue
 - Title III
- <\$13k> State Revenue
 - STRS on-behalf
- +\$74k Local Revenue
 - +\$130k site donations
 - <\$10k> SELPA Revenue for Risk Pool Reimbursements
 - <\$46k> Facility Rentals





2025-26 Update

Expenditure Changes \$430k

- Salaries/Benefits <\$334k>
 - <\$71k> unfilled positions (not full positions, but in-between filling)
 - \$12K Principal sub
 - \$34k increase subs
 - \$54k Educator Effectiveness Extra Duty/subs
- \$215k Curriculum
- \$15k Transportation
- \$94k PTO Supplies
- \$142k Field Trips
- \$75k Utilities
- \$109k Facilities projects
- \$72k Educator Effectiveness contracts/travel
- \$191k SPED contracts (transp, psych, IIFs)





2026-27 Budget Adoption





2026-27

State Fiscal Conditions

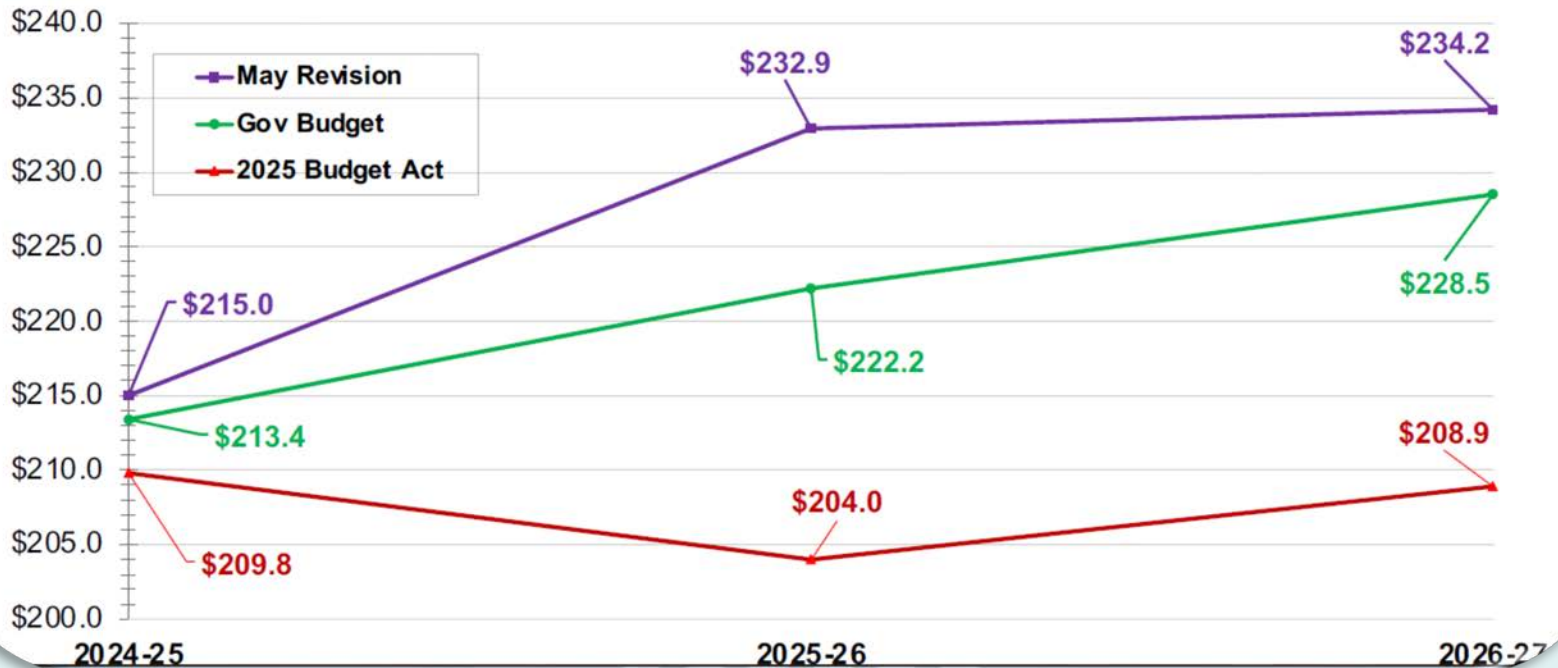
- Driven largely by stock market and high-income earner performance, revenues are up by 30% over three-year budget period.
- Inflation is high, labor market is soft, and significant risks include AI/tech bubble, energy prices and uncertainty created by wars and tariffs
- The budget is currently balanced but, as LAO points out, structural deficits persist because ongoing revenues are outpaced by ongoing expenditures



2026-27 State Fiscal Conditions

State General Fund (GF) Revenues

Includes only revenues that affect calculation of Prop 98 minimum guarantee
(Dollars in Billions)





2026-27

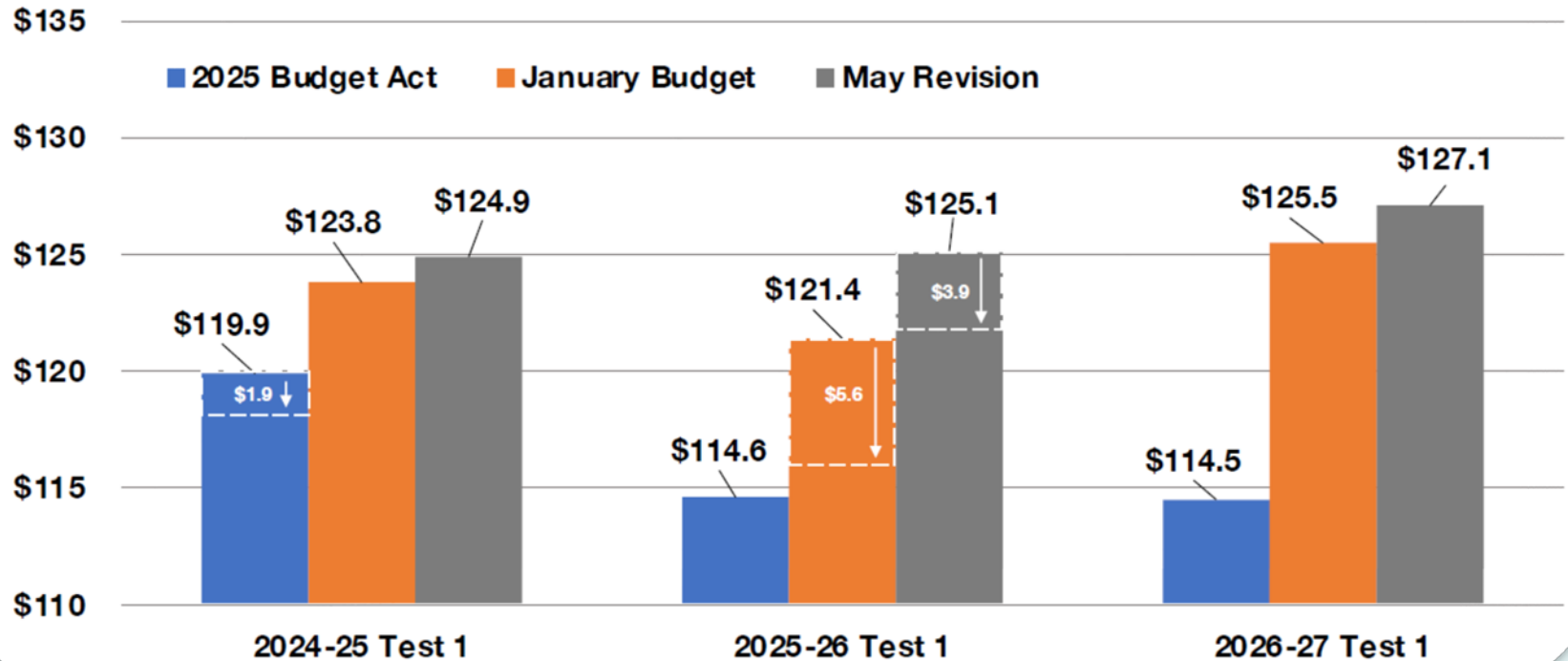
State Fiscal Conditions

- Despite concerns of stock market bubble and general economic downturn, monthly tax receipts throughout current fiscal year continued to outpace both 2025 Budget Act and January Budget projections
- After big upward adjustment to current year, revenue growth is relatively flat between 2025-26 and 2026-27
- Administration projects balanced budget for 2026-27 and 2027-28, but LAO notes operating deficits remain for each fiscal year through 2030 (ranging from \$8 billion to \$16 billion per year based on current projections)



2026-27 State Fiscal Conditions

Proposition 98 Over Three Years (Dollars in Billions)





2026-27

State Fiscal Conditions

Proposition 98

- 2026-27 Guarantee is \$127.1 billion, an increase of \$1.6 billion compared to the January Budget and \$12.6 billion more than the projection in the 2025 Budget Act
- Over the three-year budget period the Guarantee is \$6.4 billion higher compared to January and a remarkable \$28 billion more than estimates in the 2025 Budget Act
- Administration maintains proposal to underfund the 2025-26 Guarantee, but reduces the amount from \$5.6 billion to \$3.9 billion – this action is controversial, potentially unconstitutional, and continues to be opposed by education groups



2026-27

State Fiscal Conditions

Proposition 98

- May Revision retains January proposal to repay last year's \$1.9 billion withholding, but the \$3.9 billion withholding would create a new GF repayment obligation
- An adjusted \$8.3 billion maintenance factor payment attributed to the 2024-25 Guarantee fully retires the debt created by the 2023-24 suspension
- May Revision includes a "Super COLA" of 4.31%
- May Revision includes a proposed mandate of 14 weeks of paid pregnancy leave intended to be funded from the Super COLA
 - ⊕ This is a concerning precedent for the state to have a mandate that is expected to be funded through COLA since it is not applied equally to all districts
 - ⊕ Discussions at a state level continue about possibly making this mandate a reimbursable expense through the state



2026-27

State Fiscal Conditions-Public School Stabilization

- Balance in the Prop 98 Reserve is moving in the right direction – the balance was zero in the 2025 Budget Act, roughly \$4.1 billion in the January proposal, and reaches \$10.3 billion in the May Revision
- Revised capital gains result in total mandatory deposits over three-year period of \$8.7 billion, and Governor proposes additional \$1.6 billion discretionary deposit = \$10.3 billion
- Reserve balance would trigger the local reserve cap (2026-27)
- Over 70% (\$4.6 billion) of the Prop 98 growth between January and May goes to mandatory reserve deposits
- In addition to the reserve, \$4.5 billion of ongoing 2026-27 Prop 98 funds are used for one-time purposes, creating a cushion if the Guarantee drops



Budget Assumptions

ASSUMPTIONS	2025-26	2026-27	2027-28	2028-29
<u>COLA</u>	2.30%	4.31%	2.92%	2.92%
<u>ENROLLED</u>	3,565	3573	3577	3575
<u>FUNDED ADA</u>	3427.72	3429.25	3433.47	3433.47
<u>UPP %</u>	18.56%	17.81%	16.44%	16.14%
<u>STRS RATE / PERS RATE</u>	19.10% / 26.81%	19.10% / 26.40%	19.10% / 26.80%	19.10% / 25.90%
<u>NEGOTIATION STATUS</u>	SETTLED	SETTLED-RUFT NOT SETTLED- CSEA	NOT SETTLED	NOT SETTLED
<u>ONE-TIME FUNDS</u>	EEF - Year \$290k	No one-time funds included	Est Retirees: 4	Est Retirees: 4

COLA = Cost Of Living Adjustment
 ADA = Average Daily Attendance
 UPP = Unduplicated Pupil Percent



Enrollment Assumptions

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	-49	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	-8	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	-8	-0.2%

ANNUAL CHANGE BY COHORT

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
2021-22										
2022-23		392.77%	107.78%	103.37%	100.81%	101.88%	98.43%	100.96%	97.10%	104.41%
2023-24		317.20%	102.45%	99.48%	102.99%	102.67%	99.74%	102.39%	102.86%	107.07%
2024-25		232.87%	102.71%	103.89%	103.89%	102.11%	103.64%	100.79%	104.66%	101.39%
2025-26		192.95%	104.80%	105.61%	101.15%	102.24%	100.52%	103.26%	103.66%	105.45%
average %		283.95%	104.44%	103.09%	102.21%	102.22%	100.58%	101.85%	102.07%	104.58%

2026-27 is based on current registrations plus expected summer enrollments. Using the annual average cohort increases/decreases, we have projected enrollment estimates.

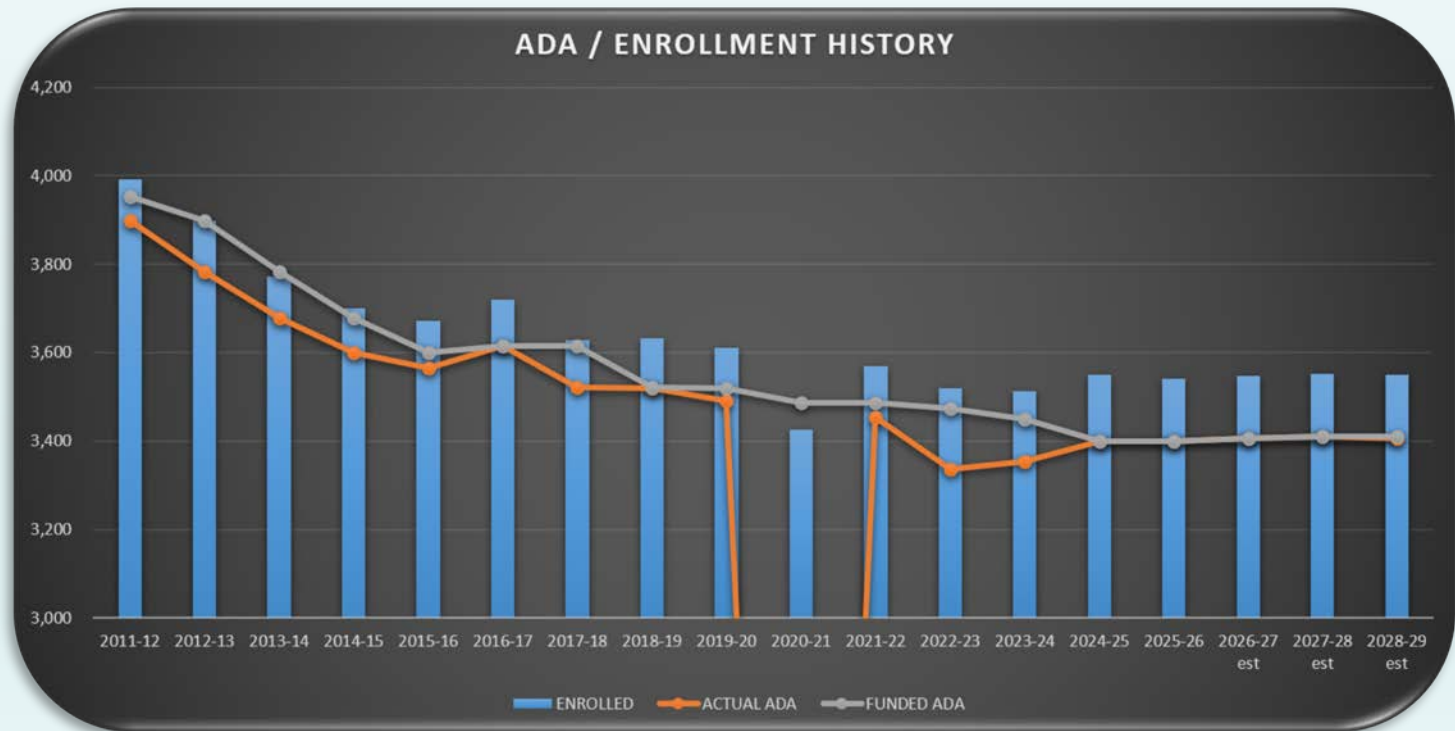
2027-28 and 2028-29 are estimated to be relatively stable.

	TK	K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Total Enroll	Total Change	% Change
2021-22	83	360	356	372	373	383	415	379	408	440	3,569		
2022-23	93	326	388	368	375	380	377	419	368	426	3,520	(49)	-1.4%
2023-24	143	295	334	386	379	385	379	386	431	394	3,512	(8)	-0.2%
2024-25	156	333	303	347	401	387	399	382	404	437	3,549	37	1.1%
2025-26	187	301	349	320	351	410	389	412	396	426	3,541	(8)	-0.2%
2026-27 estimate	190	309	316	356	334	374	410	424	421	413	3,547	6	0.2%
2027-28 estimate	190	296	330	328	354	413	380	412	398	450	3,551	4	0.1%
2028-29 estimate	190	303	335	333	356	416	376	414	400	426	3,549	(3)	-0.1%



Attendance Assumptions

Our enrollment continues to be stable, with very minimal changes from year to year. Our attendance has also been stable at about 96%, so our projections maintain estimates at 96%.





General Fund 2026-27

Rescue Union District Financial Status Comparison 2026-27										
	b	c	d	e	f	g	h	i	j	k
		<u>June Update</u> <u>2025-26</u>			<u>Budget Adoption</u> <u>2026-27</u>			<u>Compare</u> <u>June Update to Budget Adoption</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	40,232,340	-	40,232,340	41,925,987	-	41,925,987	1,693,647	-	1,693,647
8	Federal Revenue (8100-8299)	-	661,624	661,624	-	619,595	619,595	-	(42,029)	(42,029)
9	Other State Revenue (8300-8599)	1,190,082	5,339,921	6,530,003	1,510,845	4,245,160	5,756,005	320,763	(1,094,761)	(773,998)
10	Other Local Revenue (8600-8799)	1,509,303	3,058,641	4,567,944	1,030,103	3,001,082	4,031,185	(479,200)	(57,559)	(536,759)
11	Total Revenue	42,931,725	9,060,186	51,991,911	44,466,935	7,865,837	52,332,772	1,535,210	(1,194,349)	340,861
12										
13	Expenditure Detail									
14	Certificated	17,753,308	3,188,352	20,941,660	18,371,523	3,230,079	21,601,602	618,215	41,727	659,942
15	Classified	6,077,431	2,914,176	8,991,607	6,460,287	3,274,817	9,735,104	382,856	360,641	743,497
16	Employee benefits	7,557,396	4,128,185	11,685,581	7,431,934	5,160,943	12,592,877	(125,463)	1,032,758	907,295
17	Books & Supplies	1,774,549	1,492,749	3,267,298	1,136,097	1,295,131	2,431,228	(638,452)	(197,618)	(836,070)
18	Service, Other Operating	3,218,438	4,307,974	7,526,412	3,023,244	2,502,548	5,525,792	(195,194)	(1,805,426)	(2,000,620)
19	Capital Outlay	484,005	219,901	703,905	-	-	-	(484,005)	(219,901)	(703,905)
20	Other Outgo	276,601	1,975,621	2,252,222	289,993	2,112,853	2,402,846	13,392	137,232	150,624
21	Indirect Costs	(248,299)	191,766	(56,533)	(246,945)	185,365	(61,580)	1,354	(6,401)	(5,047)
22	Total Expenditures	36,893,429	18,418,724	55,312,153	36,466,132	17,761,737	54,227,869	(427,297)	(656,987)	(1,084,284)
23										
24	Excess/(Deficiency)	6,038,296	(9,358,538)	(3,320,242)	8,000,803	(9,895,900)	(1,895,097)	1,962,507	(537,362)	1,425,145
25										
26	Other Financing Sources/uses									
27	Transfers In	-	-	-	-	-	-	-	-	-
28	Transfers Out	500,000	-	500,000	500,000	-	500,000	-	-	-
29	Other Sources	-	-	-	-	-	-	-	-	-
30	Other Uses	-	-	-	-	-	-	-	-	-
31	Contributions (8800-8999)	(8,684,068)	8,684,068	-	(8,132,873)	8,132,873.1	-	551,195	(551,195)	-
32	Total Other Sources/Uses	(9,184,068)	8,684,068	(500,000)	(8,632,873)	8,132,873	(500,000)	551,195	(551,195)	-
33										
34	Net Inc/Dcr to Fund Balance	(3,145,772)	(674,470)	(3,820,242)	(632,070)	(1,763,027)	(2,395,097)	2,513,702	(1,088,557)	1,425,145
35										
36	Beginning Balance	12,118,447	3,767,517	15,885,964	8,972,675	3,093,047	12,065,722	(3,145,772)	(674,470)	-
37	Ending Balance	8,972,675	3,093,047	12,065,722	8,340,605	1,330,020	9,670,625	(632,070)	(1,763,027)	(2,395,097)



2026-27

Budget Adoption Highlights

- Maintain 2026-27 staffing FTE
 - ⊕ Site to site may look different than 2025-26
 - ⊕ Any unfilled positions will be reflected at First Interim
- \$400k Curriculum budget for middle school math adoption (\$800k in 2025-26 for elementary)
- Summer facility and tech projects not finished by June may cause some changes when we close
- Site Donations not yet included
- Assumes 4 certificated retirees
- 2026-27 One-time funds not yet included
- Educator Effectiveness ended in 2025-26





2026-27

Budget Adoption

Revenues:

- ⊕ LCFF is our main source of revenue.
 - The Governor's May Revision includes a COLA of 2.87%, with an additional 1.44% "Super COLA", for a total of 4.31%
 - The Super COLA is not applied to all programs, only LCFF.
 - The "Super COLA" is intended to fund a proposed mandate of 14 weeks of paid pregnancy leave.
 - The COLA estimates for the out years are estimated and will continue to change until the next state budget is adopted
- ⊕ Continuing Programs:
 - Expanded Learning Opportunities Program
 - Prop 28 (Spending majority a year after funds are received)
 - Universal Meals (Fund 13)
- ⊕ One-Time Discretionary funding
 - The May revise includes one-time discretionary funding, yet the amount continues to change throughout the budget discussions. It is currently estimated at \$946 per ADA, which would be approx. \$3.2 million for Rescue. This amount is not yet in the budget.
 - All previous one-time grants will be fully spent
 - Educator Effectiveness
 - Learning Recovery
 - Art/Music Discretionary Block Grant



2026-27 Budget Adoption

Expenditures:

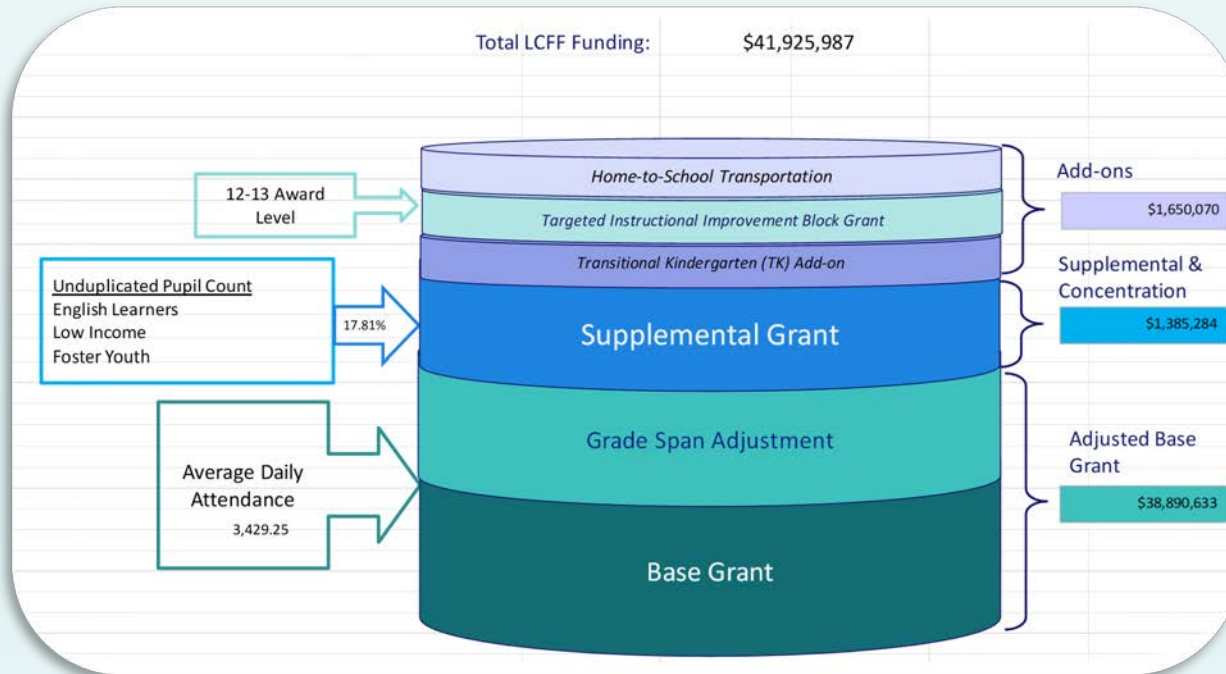
- ✦ Maintain FTEs with no reductions
- ✦ Special Education TOSA removed in 2027-28
- ✦ 2025-26 One-Time funds used to fund pension costs
- ✦ Contracted aide costs reduced budget in 2026-27
- ✦ Reduced IT budget \$50k
- ✦ Reduced maintenance budget \$50k





LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
 - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
 - ⊕ Concentration funding is available to Districts with at least 55% UPP
- TIIG is funded at 2012-13 funding level. Transportation is funded at 2012-13 funding level with COLA beginning in 2023-24





Rescue Union School District				Multi-Year Projected Budget			
				H	L	P	T
				2025-26	2026-27	2027-28	2028-29
				June Update	Budget Adoption	Budget Adoption	Budget Adoption
				Unrestricted	Unrestricted	Unrestricted	Unrestricted
2026-27 Budget Adoption							
2025-26 June Update							
			COLA	2.30%	4.31%	2.92%	2.91%
			LCFF Enrollment	3,565	3,573	3,577	3,575
			LCFF ADA:	3,427.72	3,429.25	3,433.47	3,433.47
			UPC %	18.56%	17.81%	16.44%	16.14%
A. REVENUE:							
	LCFF Sources	8010-8099		40,232,340	41,925,987	43,081,494	44,307,269
	Federal Revenue	8100-8299		-	-	-	-
	Other State Revenue	8300-8599		1,190,082	1,510,845	1,510,845	1,510,845
	Local Revenue	8600-8799		1,509,303	1,030,103	1,048,907	1,013,679
	TOTAL REVENUE			42,931,725	44,466,935	45,641,246	46,831,793
B. EXPENDITURES:							
	Certificated Salaries	1000-1999		17,753,308	18,371,523	18,616,312	18,906,477
	Classified Salaries	2000-2999		6,077,431	6,460,287	6,732,647	6,885,049
	Benefits	3000-3999		7,557,396	7,431,934	8,222,072	8,205,175
	Books & Supplies	4000-4999		1,774,549	1,136,097	1,152,220	1,168,573
	Services	5000-5999		3,218,438	3,023,244	2,828,941	2,815,161
	Capital Outlay	6000-6599		484,005	-	-	-
	Other Outgo	7100-7299		276,601	289,993	297,653	306,122
	Direct Support/Indirect	7300-7399		(248,299)	(246,945)	(246,914)	(246,793)
	TOTAL EXPENDITURES			36,893,429	36,466,132	37,602,931	38,039,763
C. EXCESS (DEFICIENCY)				6,038,296	8,000,803	8,038,315	8,792,030
D. OTHER FINANCING SOURCES/USES							
	Interfund Transfers In	8910-8929					
	Interfund Transfers Out	7610-7629		500,000	500,000	500,000	500,000
	Other Sources	8930-8979					
	Other Uses	7630-7699					
	Contributions	8980-8999		(8,684,068)	(8,132,873)	(8,093,486)	(8,294,049)
	TOTAL SOURCES/USES			(9,184,068)	(8,632,873)	(8,593,486)	(8,794,049)
E. NET INCREASE (DECREASE)				(3,145,772)	(632,070)	(555,170)	(2,019)
BEGINNING BALANCE				12,118,447	8,972,675	8,340,605	7,785,435
	Audit adj						
F. RESTATED BEGINNING BALANCE				12,118,447	8,972,675	8,340,605	7,785,435
PROJECTED ENDING BALANCE				8,972,675	8,340,605	7,785,435	7,783,416



Rescue Union School District

Multi-Year Projected Budget

	H 2025-26	L 2026-27	P 2027-28	T 2028-29
	June Update	Budget Adoption	Budget Adoption	Budget Adoption
	Unrestricted	Unrestricted	Unrestricted	Unrestricted
2026-27 Budget Adoption				
2025-26 June Update				
G. COMPONENTS OF THE ENDING BALANCE:				
a) Nonspendable				
Revolving Cash	5,750	5,750	5,750	5,750
Stores				
Prepaid expenses	-	-		
All Others				
b) Restricted				
c) Committed				
Stabilization Arrangements				
Other Commitments	-	2,862,068	2,337,399	2,296,654
<i>Liability - Compensated Absences</i>		45,356	45,356	45,356
<i>Liability - H/W Prior Year adjust</i>		150,000	150,000	150,000
<i>U/R Lottery - Instr Supplies / Textbook Adopt 1100</i>		815,627	783,825	507,101
<i>MAA - Health services 0101</i>		243	18,118	45,753
<i>Emergency Facility Needs</i>		150,000	150,000	50,000
<i>Safety Improvements</i>		50,000	50,000	25,000
<i>CalPERS/CalSTRS</i>				
<i>SPED residential reserve</i>				
<i>Declining Enrollment Mitigation</i>		1,650,843	1,140,101	1,473,444
d) Assigned	3,385,710	-	-	-
Assigned Descriptions:				
<i>Liability - Compensated Absences</i>	45,356			-
<i>Liability - H/W Prior Year adjust</i>	200,000			-
<i>U/R Lottery - Instr Supplies / Textbook Adopt</i>	847,429		-	-
<i>MAA - Health services</i>	29,416			-
<i>Emergency Facility Needs</i>	132,425		-	-
<i>Safety Improvements</i>	50,000		-	-
<i>CalPERS/CalSTRS</i>				
<i>SPED residential reserve</i>				
<i>Declining Enrollment Mitigation</i>	2,081,084			
e) Unassigned				
Reserve for Economic Uncertainties 10%	5,581,215	5,472,787	5,442,286	5,481,012
Unassigned/Unappropriated				
Ending Fund Balance	8,972,675	8,340,605	7,785,435	7,783,416



Ending Fund Balance 2026-27

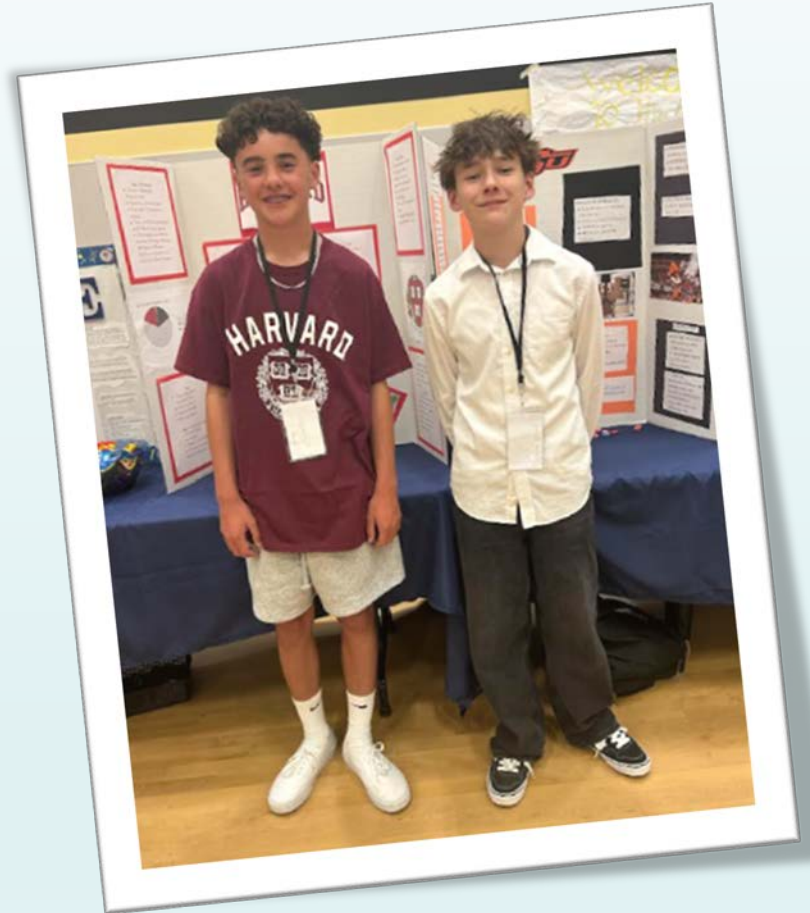
- Committed funds need a board approved resolution
- Resolution will be on the June 16, 2026 board agenda
- 2026-27 committed funds are as follows:

Purpose	Justification	Estimated Amount
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$195,356
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$815,627
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$243
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2026-27 through 2028-29	\$150,000
Safety Improvements	Safety contracts and supplies (emergency kits and training)	\$50,000
CalPERS/CalSTRS	CalPERS/CalSTRS reserves	
Declining enrollment mitigation	Support maintaining staff during declining enrollment	\$1,650,843



Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how enrollment may change over summer
- Negotiations





Questions?



Rescue Union School District

Multi-Year Projected Budget

		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	S	
		2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	2026-27	2026-27	2026-27	2026-27	2027-28	2027-28	2027-28	2027-28	2028-29	2028-29	2028-29	2028-29	
		DIFFERENCE							DIFFERENCE				DIFFERENCE				DIFFERENCE				
		J - G							N - J				R - N				R - N				
		2nd Interim		2nd Interim		June Update		June Update		June Update		June Update		Budget Adoption		Budget Adoption		Budget Adoption		Budget Adoption	
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	
COLA		2.30%			2.30%				4.31%				2.92%				2.91%				
LCFF Enrollment		3,541.00			3,565				3,573				3,577				3,575				
LCFF ADA		3,393.50			3,427.72				3,429.25				3,433.47				3,433.47				
UPC %		19.63%			18.56%				17.81%				16.44%				16.14%				
A. REVENUE:																					
LCFF Sources		8010-8099	40,308,440	-	40,308,440	40,232,340	-	40,232,340	(76,100)	41,925,987	-	41,925,987	1,693,647	43,081,494	-	43,081,494	1,155,507	44,307,269	-	44,307,269	
Federal Revenue		8100-8299	-	661,018	661,018	-	661,624	661,624	606	-	619,595	619,595	(42,029)	-	614,930	614,930	(4,665)	-	602,659	602,659	
Other State Revenue		8300-8599	1,190,082	5,352,686	6,542,769	1,190,082	5,339,921	6,530,003	(12,766)	1,510,845	4,245,160	5,756,005	(773,998)	1,510,845	4,301,077	5,811,922	55,917	1,510,845	4,301,077	5,811,922	
Local Revenue		8600-8799	1,654,058	2,839,843	4,493,901	1,509,303	3,058,641	4,567,944	74,043	1,030,103	3,001,082	4,031,185	(536,759)	1,048,907	3,001,081	4,049,988	18,804	1,013,679	3,001,081	4,014,760	
TOTAL REVENUE			43,152,580	8,853,547	52,006,128	42,931,725	9,060,186	51,991,911	(14,217)	44,466,935	7,865,837	52,332,772	340,861	45,641,246	7,917,088	53,558,334	1,225,562	46,831,793	7,904,817	54,736,610	
B. EXPENDITURES:																					
Certificated Salaries		1000-1999	17,739,975	3,168,121	20,908,096	17,753,308	3,188,352	20,941,660	33,564	18,371,523	3,230,079	21,601,602	659,942	18,616,312	3,144,586	21,760,897	159,296	18,906,477	3,114,586	22,021,062	
Classified Salaries		2000-2999	6,120,516	3,058,566	9,179,082	6,077,431	2,914,176	8,991,607	(187,476)	6,460,287	3,274,817	9,735,104	743,497	6,732,647	3,213,828	9,946,475	211,371	6,885,049	3,175,524	10,060,573	
Benefits		3000-3999	7,581,206	4,284,687	11,865,893	7,557,396	4,128,185	11,685,581	(180,312)	7,431,934	5,160,943	12,592,877	907,295	8,222,072	4,515,422	12,737,494	144,617	8,205,175	4,515,422	12,720,596	
Books & Supplies		4000-4999	1,613,023	1,283,529	2,896,552	1,774,549	1,492,749	3,267,298	370,746	1,136,097	1,295,131	2,431,228	(836,070)	1,152,220	769,951	1,922,170	(509,058)	1,168,579	775,591	1,944,164	
Services		5000-5999	3,153,052	4,064,073	7,217,126	3,218,438	4,307,974	7,526,412	309,286	3,023,244	2,502,548	5,525,792	(2,000,620)	2,828,941	2,377,955	5,206,897	(318,895)	2,815,161	2,391,172	5,206,333	
Capital Outlay		6000-6599	479,005	274,868	753,873	484,005	219,901	703,905	(49,968)	-	-	-	(703,905)	-	-	-	-	-	-	-	
Other Outgo		7100-7299	268,825	1,842,896	2,111,721	276,601	1,975,621	2,252,222	140,501	289,993	2,112,853	2,402,846	150,624	297,653	2,112,853	2,410,506	7,660	306,122	2,112,853	2,418,975	
Direct Support		7300-7399	(247,494)	197,494	(50,000)	(248,299)	191,766	(56,533)	(6,533)	(246,945)	185,365	(61,580)	(5,047)	(246,914)	185,334	(61,580)	-	(246,793)	185,213	(61,580)	
TOTAL EXPENDITURES			36,708,109	18,174,235	54,882,344	36,893,429	18,418,724	55,312,153	429,809	36,466,132	17,761,737	54,227,869	(1,084,284)	37,602,931	16,319,929	53,922,859	(305,010)	38,039,763	16,270,360	54,310,122	
C. EXCESS (DEFICIENCY)			6,444,471	(9,320,687)	(2,876,216)	6,038,296	(9,358,538)	(3,320,242)	(444,026)	8,000,803	(9,895,900)	(1,895,097)	1,425,145	8,038,315	(8,402,841)	(364,525)	1,530,572	8,792,030	(8,365,542)	426,488	
D. OTHER FINANCING SOURCES/USES																					
Interfund Transfer		8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interfund Transfer		7610-7629	500,000	-	500,000	500,000	-	500,000	-	500,000	500,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	
Other Sources		8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Uses		7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions		8980-8999	(8,734,062)	8,734,062	-	(8,684,068)	8,684,068	-	(8,132,873)	8,132,873	-	-	-	(8,093,486)	8,093,486	-	-	(8,294,049)	8,294,049	-	
TOTAL SOURCES/USES			(9,234,062)	8,734,062	(500,000)	(9,184,068)	8,684,068	(500,000)	-	(8,632,873)	8,132,873	(500,000)	-	(8,593,486)	8,093,486	(500,000)	-	(8,794,049)	8,294,049	(500,000)	
E. NET INCREASE (DECREASE)			(2,789,591)	(586,625)	(3,376,216)	(3,145,772)	(674,470)	(3,820,242)	(444,026)	(632,070)	(1,763,027)	(2,395,097)	1,425,145	(555,170)	(309,355)	(864,525)	1,530,572	(2,019)	(71,493)	(73,512)	
BEGINNING BALANCE			12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	8,972,675	3,093,047	12,065,722	(3,820,242)	8,340,605	1,330,020	9,670,625	(2,395,097)	7,785,435	1,020,665	8,806,100	
Audit adj			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
F. RESTATED BEGINNING BALANCE			12,118,447	3,767,517	15,885,964	12,118,447	3,767,517	15,885,964	-	8,972,675	3,093,047	12,065,722	(3,820,242)	8,340,605	1,330,020	9,670,625	(2,395,097)	7,785,435	1,020,665	8,806,100	
PROJECTED ENDING BALANCE			9,328,856	3,180,892	12,509,748	8,972,675	3,093,047	12,065,722	(444,026)	8,340,605	1,330,020	9,670,625	(2,395,097)	7,785,435	1,020,665	8,806,100	(864,525)	7,783,416	949,172	8,732,588	

Rescue Union School District

Multi-Year Projected Budget

	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	S
	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	DIFFERENCE	2026-27	2026-27	2026-27	DIFFERENCE	2027-28	2027-28	2027-28	DIFFERENCE	2028-29	2028-29	2028-29	DIFFERENCE
	2nd Interim	2nd Interim	2nd Interim	June Update	June Update	June Update	J - G	Budget Adoption	Budget Adoption	Budget Adoption	N - J	Budget Adoption	Budget Adoption	Budget Adoption	R - N	Budget Adoption	Budget Adoption	Budget Adoption	R - N
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
G. COMPONENTS OF THE ENDING BALANCE:																			
a) Nonspendable																			
Revolving Cash	5,750	-	5,750	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-	5,750	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Restricted																			
Expanded Learning Opportunities (ELOP) RS 2600	-	3,180,892	3,180,892	-	3,093,047	3,093,047	(87,845)	-	1,330,020	1,330,020	(1,763,027)	-	1,020,665	1,020,665	(309,355)	-	949,172	949,172	(71,493)
Educator Effectiveness RS 6266	-	260,865	260,865	-	260,861	260,861	(4)	-	68,304	68,304	(192,557)	-	-	-	(68,304)	-	-	-	-
Lottery Instructional Materials RS 6300	-	949,683	949,683	-	949,683	949,683	-	-	457,002	457,002	(492,681)	-	364,322	364,322	(92,681)	-	271,641	271,641	(92,681)
ERMHS RS 6546	-	98,319	98,319	-	96,031	96,031	(2,287)	-	-	-	(96,031)	-	-	-	-	-	-	-	-
CTEIG RS 9054	-	204,286	204,286	-	204,288	204,288	1	-	110,248	110,248	(94,040)	-	16,208	16,208	(94,040)	-	-	-	(16,208)
Early Intervention RS 6547	-	229,074	229,074	-	228,848	228,848	(226)	-	91,726	91,726	(137,122)	-	-	-	(91,726)	-	-	-	-
Student Support & Prof Learning RS 6019	-	853,938	853,938	-	782,993	782,993	(70,945)	-	-	-	(782,993)	-	-	-	-	-	-	-	-
Learning Recovery Emer Grant RS 7435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medi-Cal Billing	-	5,594	5,594	-	5,595	5,595	1	-	1,194	1,194	(4,401)	-	1,794	1,794	599	-	2,393	2,393	599
TUPE	-	2,000	2,000	-	2,000	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-
Arts, Music & Inst Mat'l Block Grant RS 6762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arts & Music In Schools (Prop 28) RS 6770	-	551,695	551,695	-	537,135	537,135	(14,560)	-	573,931	573,931	(137,122)	-	610,727	610,727	(137,122)	-	647,523	647,523	(137,122)
Literacy Screenings Prof Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PTO Site Donations	-	25,438	25,438	-	25,614	25,614	176	-	25,614	25,614	-	-	25,614	25,614	-	-	25,614	25,614	-
c) Committed																			
Stabilization Arrangements																			
Other Commitments																			
Liability - Compensated Absences	-	-	-	-	-	-	-	2,862,068	2,862,068	2,862,068	-	2,337,399	2,337,399	2,337,399	(524,669)	2,296,654	2,296,654	2,296,654	(40,745)
Liability - H/W Prior Year adjust	-	-	-	-	-	-	-	45,356	45,356	45,356	-	45,356	45,356	45,356	-	45,356	45,356	45,356	-
U/R Lottery - Instr Supplies / Textbook Adopt 1100	-	-	-	-	-	-	-	150,000	150,000	150,000	-	150,000	150,000	150,000	-	150,000	150,000	150,000	-
MAA - Health services 0101	-	-	-	-	-	-	-	815,627	815,627	815,627	-	783,825	783,825	783,825	-	507,101	507,101	507,101	-
Emergency Facility Needs	-	-	-	-	-	-	-	243	243	243	-	18,118	18,118	18,118	-	45,753	45,753	45,753	-
Safety Improvements	-	-	-	-	-	-	-	150,000	150,000	150,000	-	150,000	150,000	150,000	-	50,000	50,000	50,000	-
CalPERS/CalSTRS	-	-	-	-	-	-	-	50,000	50,000	50,000	-	50,000	50,000	50,000	-	25,000	25,000	25,000	-
SPED residential reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Declining Enrollment Mitigation	-	-	-	-	-	-	-	1,650,843	1,650,843	1,650,843	-	1,140,101	1,140,101	1,140,101	-	1,473,444	1,473,444	1,473,444	-
d) Assigned																			
Assigned Descriptions:																			
Liability - Compensated Absences	45,356	-	45,356	45,356	-	45,356	-	-	-	-	(45,356)	-	-	-	-	-	-	-	-
Liability - H/W Prior Year adjust	200,000	-	200,000	200,000	-	200,000	-	-	-	-	(200,000)	-	-	-	-	-	-	-	-
U/R Lottery - Instr Supplies / Textbook Adopt	998,931	-	998,931	847,429	-	847,429	(151,502)	-	-	-	(847,429)	-	-	-	-	-	-	-	-
MAA - Health services	29,416	-	29,416	29,416	-	29,416	1	-	-	-	(29,416)	-	-	-	-	-	-	-	-
Emergency Facility Needs	132,425	-	132,425	132,425	-	132,425	-	-	-	-	(132,425)	-	-	-	-	-	-	-	-
Safety Improvements	50,000	-	50,000	50,000	-	50,000	-	-	-	-	(50,000)	-	-	-	-	-	-	-	-
CalPERS/CalSTRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPED residential reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Declining Enrollment Mitigation	2,328,744	-	2,328,744	2,081,084	-	2,081,084	(247,660)	-	-	-	(2,081,084)	-	-	-	-	-	-	-	-
e) Unassigned																			
Reserve for Economic Uncertainties 10%	5,538,234	-	5,538,234	5,581,215	-	5,581,215	42,981	5,472,787	-	5,472,787	(108,428)	5,442,286	-	5,442,286	(30,501)	5,481,012	-	5,481,012	38,726
Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	9,328,856	3,180,892	12,509,748	8,972,675	3,093,047	12,065,722	(444,026)	8,340,605	1,330,020	9,670,625	(7,580,631)	7,785,435	1,020,665	8,806,100	(1,210,677)	7,783,416	949,172	8,732,588	(181,802)
REU	10.0%		10.0%	10.0%		10.0%		10.0%		10.0%		10.0%		10.0%		10.0%		10.0%	

ALL FUNDS SUMMARY 2025-26

JUNE UPDATE

	01	13	25	35	40	49	51	52	
2025-26	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>			<i>2017 COP / Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>2017 COP</i>	
Revenues	51,991,911	2,715,600	598,000	128,000	50,000	190,000	2,239,123	-	57,912,634
Expenditures	55,312,153	2,395,564	80,120	1,824,181	940,000	30,000	2,199,123	349,413	63,130,554
Excess/Deficiencies	(3,320,242)	320,036	517,881	(1,696,181)	(890,000)	160,000	40,000	(349,413)	(5,217,919)
Transfers In					500,000			352,413	852,413
Transfers Out	500,000					352,413			852,413
Other Sources									
Net Increase/Decrease	(3,820,242)	320,036	517,881	(1,696,181)	(390,000)	(192,413)	40,000	3,000	(5,217,919)
Beginning Balance	15,885,964	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	40,063,626
Ending Balance	12,065,722	3,727,217	1,467,156	2,394,823	1,185,910	11,349,032	2,652,846	3,000	34,845,707

ALL FUNDS SUMMARY 2026-27
ADOPTED BUDGET

	01	13	25	35	40	49	51	52	
2026-27	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>			<i>2017 COP / Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>2017 COP</i>	
Revenues	52,332,772	2,663,000	525,000	90,000	25,000	175,000	2,239,123	-	58,049,895
Expenditures	54,227,869	2,449,863	72,716	5,000	-	30,000	2,199,123	349,413	59,333,984
Excess/Deficiencies	(1,895,097)	213,137	452,284	85,000	25,000	145,000	40,000	(349,413)	(1,284,089)
Transfers In					500,000			350,000	850,000
Transfers Out	500,000					350,000			850,000
Other Sources									
Net Increase/Decrease	(2,395,097)	213,137	452,284	85,000	525,000	(205,000)	40,000	588	(1,284,089)
Beginning Balance	12,065,722	3,727,217	1,467,156	2,394,823	1,185,910	11,349,032	2,652,846	3,000	34,845,707
Ending Balance	9,670,625	3,940,354	1,919,439	2,479,823	1,710,910	11,144,032	2,692,846	3,588	33,561,618

Cashflow Worksheet
2025-2026
GENERAL FUND

Rescue School District

	11	1	2	3	4	5	6	7	8	9	10	11	12	13			
	Beginning	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	May																
A. BEGINNING CASH	9110	16,271,146	15,503,435	12,629,466	13,815,490	12,542,461	11,453,247	18,723,538	17,308,664	15,936,312	16,710,032	20,331,894	16,766,752				
B. RECEIPTS																	
LCOFF Sources																	
Principal Apportionment	8010-8019	835,958	835,958	3,595,748	1,504,724	1,504,724	3,595,748	1,504,724	1,433,546	3,344,769	1,433,546	1,433,546	1,609,535	1,575,249	0	24,207,775	24,429,858
Property Taxes	8020-8079	0	6,076	296,163	757,996	751,868	6,595,048	411,870	302,746	347,888	5,764,930	316,732	327,727	0	0	15,879,044	15,879,044
Miscellaneous Funds	8080-8099	0	0	0	0	0	0	0	0	(70,526)	0	0	(6,036)	0	0	(76,562)	(76,562)
Federal Revenue	8100-8299	0	0	36,848	351,011	0	90,362	1,381	0	64,859	0	0	(31,480)	68,753	0	581,734	614,868
Other State Revenue	8300-8599	101,377	101,377	221,308	1,067,944	398,209	475,548	254,898	477,729	505,944	211,692	0	2,323,416	390,563	0	6,530,005	6,530,004
Other Local Revenue	8600-8799	96,757	153,945	409,346	442,059	382,699	782,256	383,687	651,791	306,049	299,246	331,983	332,993	135	0	4,572,946	4,567,944
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,034,092	1,097,356	4,559,413	4,123,734	3,037,500	11,538,962	2,556,560	2,865,812	4,498,983	7,709,414	2,082,261	4,556,155	2,034,700	0	51,694,942	51,945,155
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	234,953	1,962,794	1,981,501	2,030,800	2,021,751	2,024,200	2,007,333	1,996,718	2,039,943	2,031,382	1,997,987	612,298	0	0	20,941,660	20,941,660
Classified Salaries	2000-2999	364,036	691,342	714,913	779,581	811,261	762,205	745,501	749,667	771,292	765,831	741,279	1,094,699	0	0	8,991,607	8,991,607
Employee Benefits	3000-3999	225,789	832,874	848,201	873,095	889,263	874,141	860,425	863,226	874,183	873,529	864,447	2,806,408	0	0	11,685,581	11,685,581
Books & Supplies	4000-4999	61,020	433,074	100,107	186,377	80,312	180,486	138,117	95,132	88,627	115,106	247,960	1,540,980	0	0	3,267,298	3,267,298
Services	5000-5999	178,897	442,870	396,628	916,997	316,226	425,650	288,068	521,469	355,476	537,001	590,941	2,576,389	0	0	7,526,412	7,526,412
Capital Outlay	6000-6999	7,906	0	151,282	15,882	349,395	7,000	(30,672)	79,917	(11,000)	5,220	38,171	90,804	0	0	703,905	703,905
Other Outgo	7000-7499	21,705	22,050	37,923	96,716	96,982	148,659	206,832	96,421	36,081	163,273	10,670	1,371,443	0	0	2,308,755	2,308,755
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	500,000	0	0	500,000	500,000
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,094,306	4,384,804	4,230,555	4,899,448	4,565,190	4,422,341	4,195,604	4,402,550	4,154,602	4,491,342	4,491,455	10,593,022	0	0	55,925,219	55,925,219
D. BALANCE SHEET TRANSACTIONS																	
ASSETS																	
Cash Not in Treasury	9111-9199	0	0	0	4,223	0	0	0	0	0	0	0	(8,456)	(5,050)	0	(9,283)	
Accounts Receivable	9200-9299	529,500	37,657	357,970	22,730	0	46,918	0	0	0	1,925	(6,425)	1	0	0	990,276	
Due From Other Funds	9310	0	0	0	229,437	0	0	0	0	0	0	0	(0)	0	0	229,437	
Stores	9320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330	(7,475)	0	(1,127)	10,396	0	0	(62,810)	0	(862)	(39,883)	(3,760)	0	0	0	(105,521)	
Other Current Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets		522,025	37,657	356,843	266,786	0	46,918	(62,810)	0	(862)	(37,958)	(10,185)	(8,456)	(5,050)	0	1,104,908	
LIABILITIES																	
Accounts Payable	9500-9599	1,229,522	(375,822)	(500,324)	(141,580)	(438,476)	(106,752)	(286,979)	(164,387)	(430,200)	(441,749)	1,145,764	563,940	0	0	52,956	
Due to Other Funds	9610	0	0	0	803,921	0	0	0	0	0	0	0	(1,607,842)	0	0	(803,921)	
Current Loans	9640	0	0	0	0	0	0	0	0	0	0	0	(0)	0	0	(0)	
Deferred Revenues	9650	0	0	0	101,761	0	0	0	0	0	0	0	(203,522)	0	0	(101,761)	
Subtotal Liabilities		1,229,522	(375,822)	(500,324)	764,102	(438,476)	(106,752)	(286,979)	(164,387)	(430,200)	(441,749)	1,145,764	(1,247,424)	0	0	(852,726)	
NON-OPERATING																	
Suspense Clearing	9910	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS		(707,497)	413,479	857,167	(497,316)	438,476	153,670	224,169	164,387	429,338	403,791	(1,155,949)	1,238,969	(5,050)	0	1,957,634	
E. NET INCREASE/DECREASE (B - C + D)		(767,711)	(2,873,969)	1,186,025	(1,273,030)	(1,089,214)	7,270,291	(1,414,875)	(1,372,351)	773,719	3,621,863	(3,565,143)	(4,797,898)	2,029,650	0	(2,272,642)	(3,980,064)
F. ENDING CASH (A + E)		15,503,435	12,629,466	13,815,490	12,542,461	11,453,247	18,723,538	17,308,664	15,936,312	16,710,032	20,331,894	16,766,752	11,968,854				
G. ACCRUALS AND ADJUSTMENTS																13,998,504	13,998,504

Cashflow Worksheet
2026-2027
GENERAL FUND

Rescue School District

		Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget
			July	August	September	October	November	December	January	February	March	April	May	June	Accruals			
ACTUALS THROUGH THE MONTH OF																		
(Enter Month Name):																		
A. BEGINNING CASH	9110		12,309,622	12,508,621	9,648,699	10,429,142	9,114,432	8,146,617	14,039,168	12,690,257	10,696,929	10,973,398	14,548,819	10,726,326				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		868,167	868,167	3,752,302	1,562,700	1,562,700	3,752,302	1,562,700	1,562,700	3,752,302	1,562,700	1,562,700	3,752,302	0	0	26,121,742	26,121,742
Property Taxes	8020-8079		0	6,542	316,198	662,172	860,089	6,569,577	377,001	301,931	334,112	5,574,979	323,473	552,971	0	0	15,879,044	15,879,044
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(63,350)	0	0	(11,449)	0	0	(74,799)	(74,799)
Federal Revenue	8100-8299		2,422	0	52,050	0	28,717	52,050	2,304	173,688	138,413	0	2,808	3,921	163,223	0	619,595	619,595
Other State Revenue	8300-8599		37,454	37,454	67,417	67,417	67,417	67,417	228,892	67,417	67,417	228,892	67,417	4,172,342	579,050	0	5,756,005	5,756,005
Other Local Revenue	8600-8799		149,422	166,406	318,010	340,199	308,559	340,447	307,383	305,962	394,078	331,320	298,813	689,830	30,550	0	3,980,978	3,980,978
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			1,057,465	1,078,568	4,505,977	2,632,488	2,827,482	10,781,794	2,478,279	2,411,699	4,622,973	7,697,890	2,255,211	9,159,917	772,822	0	52,282,565	52,282,565
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		242,501	1,952,441	1,995,673	2,003,980	2,101,195	2,338,559	2,081,171	2,061,090	2,100,992	2,089,323	2,075,133	559,545	0	0	21,601,602	21,601,602
Classified Salaries	2000-2999		418,658	768,334	813,725	801,455	813,325	874,164	816,854	899,168	847,465	845,818	830,081	1,006,057	0	0	9,735,104	9,735,104
Employee Benefits	3000-3999		251,390	925,381	952,456	933,141	985,888	1,049,007	974,455	995,037	985,827	981,098	978,567	2,580,629	0	0	12,592,877	12,592,877
Books & Supplies	4000-4999		122,106	422,521	310,041	167,432	108,465	179,562	112,911	113,786	138,800	89,014	232,094	434,495	0	0	2,431,228	2,431,228
Services	5000-5999		96,183	449,051	324,960	628,777	335,696	379,768	345,759	406,845	560,464	434,916	365,174	1,198,200	0	0	5,525,792	5,525,792
Capital Outlay	6000-6999		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	2,464,426	0	0	2,464,426	2,464,426
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	500,000	0	0	500,000	500,000
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			1,130,838	4,517,728	4,396,855	4,534,785	4,344,568	4,821,059	4,331,150	4,475,926	4,633,549	4,440,169	4,481,049	8,743,352	0	0	54,851,029	54,851,029
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	(5,050)	0	(5,050)	
Accounts Receivable	9200-9299		321,483	343,871	343,871	573,545	222,257	0	229,673	0	0	0	0	(0)	0	0	2,034,700	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	394	56	0	0	0	0	(1,940)	0	(16,923)	(10,908)	29,321	0	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Assets			321,483	344,265	343,928	573,545	222,257	0	229,673	(1,940)	0	(16,923)	(10,908)	29,321	(5,050)	0	2,029,650	
LIABILITIES																		
Accounts Payable	9500-9599		49,111	(234,972)	(327,394)	(14,042)	(327,015)	68,183	(274,286)	(72,839)	(287,046)	(334,623)	1,585,746	169,175	0	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Liabilities			49,111	(234,972)	(327,394)	(14,042)	(327,015)	68,183	(274,286)	(72,839)	(287,046)	(334,623)	1,585,746	169,175	0	0	0	0
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			272,372	579,237	671,322	587,586	549,271	(68,183)	503,959	70,899	287,046	317,700	(1,596,654)	(139,855)	(5,050)	0	2,029,650	
E. NET INCREASE/DECREASE (B - C + D)			198,999	(2,859,923)	780,444	(1,314,711)	(967,815)	5,892,552	(1,348,912)	(1,993,328)	276,470	3,575,420	(3,822,493)	276,710	767,772	0	(538,814)	(2,568,464)
F. ENDING CASH (A + E)			12,508,621	9,648,699	10,429,142	9,114,432	8,146,617	14,039,168	12,690,257	10,696,929	10,973,398	14,548,819	10,726,326	11,003,036				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																	11,770,809	

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Boardroom, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 9, 2026, at 6:30 p.m.

The request for a public hearing is for the 2026-2027 proposed budget. The 2026-2027 proposed budget will be available for public inspection on June 5, 2026 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Lisa Donaldson, Assistant Superintendent of Business Services at 530-677-4461.

Posted: May 29, 2026 - www.rescueusd.org, District Office and Schools

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
2) Federal Revenue		8100-8299	0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
3) Other State Revenue		8300-8599	1,190,082.37	5,339,921.21	6,530,003.58	1,510,845.02	4,245,160.18	5,756,005.20	-11.9%
4) Other Local Revenue		8600-8799	1,509,303.37	3,058,640.58	4,567,943.95	1,030,102.93	3,001,081.74	4,031,184.67	-11.8%
5) TOTAL, REVENUES			42,931,725.74	9,060,185.87	51,991,911.61	44,466,934.95	7,865,837.05	52,332,772.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,753,308.00	3,188,352.00	20,941,660.00	18,371,522.78	3,230,079.09	21,601,601.87	3.2%
2) Classified Salaries		2000-2999	6,077,430.97	2,914,175.79	8,991,606.76	6,460,287.31	3,274,816.93	9,735,104.24	8.3%
3) Employee Benefits		3000-3999	7,557,396.16	4,128,185.29	11,685,581.45	7,431,933.51	5,160,943.21	12,592,876.72	7.8%
4) Books and Supplies		4000-4999	1,774,549.40	1,492,748.88	3,267,298.28	1,136,097.12	1,295,131.21	2,431,228.33	-25.6%
5) Services and Other Operating Expenditures		5000-5999	3,218,437.98	4,307,974.04	7,526,412.02	3,023,243.69	2,502,548.30	5,525,791.99	-26.6%
6) Capital Outlay		6000-6999	484,004.59	219,900.74	703,905.33	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(248,299.03)	191,766.03	(56,533.00)	(246,945.38)	185,365.38	(61,580.00)	8.9%
9) TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,038,296.67	(9,358,537.90)	(3,320,241.23)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	-42.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,145,771.41)	(674,469.82)	(3,820,241.23)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	-37.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
2) Ending Balance, June 30 (E + F1e)			8,972,675.82	3,093,047.05	12,065,722.87	8,340,605.63	1,330,020.09	9,670,625.72	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	388,859.49	0.00	388,859.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,093,047.05	3,093,047.05	0.00	1,330,020.09	1,330,020.09	-57.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	2,862,068.72	0.00	2,862,068.72	New
Liability - Compensated Absences	0000	9760			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year Adjust	0000	9760			0.00	150,000.00		150,000.00	
MAA - Health Services	0000	9760			0.00	243.00		243.00	
Emergency Facility Needs	0000	9760			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9760			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9760			0.00	1,650,843.00		1,650,843.00	
Instructional Supplies/Textbook Adoption	1100	9760			0.00	815,626.72		815,626.72	
d) Assigned									
Other Assignments		9780	3,385,709.86	0.00	3,385,709.86	0.00	0.00	0.00	-100.0%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
MAA - Health Services	0000	9780	29,416.00		29,416.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	2,081,084.00		2,081,084.00			0.00	
Instructional Supplies/Textbook Adoption	1100	9780	847,428.86		847,428.86			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,192,356.47	0.00	5,192,356.47	5,478,536.91	0.00	5,478,536.91	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	15,816,992.26	(2,303,033.77)	13,513,958.49				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,750.00	0.00	5,750.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	637,479.02	637,479.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	388,859.49	0.00	388,859.49				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,211,601.75	(1,665,554.75)	14,546,047.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	573,749.86	48,147.71	621,897.57				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	.01	0.00	.01				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			573,749.87	48,147.71	621,897.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			15,637,851.88	(1,713,702.46)	13,924,149.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,329,134.00	0.00	16,329,134.00	17,363,333.00	0.00	17,363,333.00	6.3%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Protection Account State Aid - Current Year		8012	8,169,742.00	0.00	8,169,742.00	8,758,409.00	0.00	8,758,409.00	7.2%
State Aid - Prior Years		8019	(69,018.00)	0.00	(69,018.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,033.00	0.00	82,033.00	82,033.00	0.00	82,033.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,179,568.00	0.00	14,179,568.00	14,179,568.00	0.00	14,179,568.00	0.0%
Unsecured Roll Taxes		8042	309,717.00	0.00	309,717.00	309,717.00	0.00	309,717.00	0.0%
Prior Years' Taxes		8043	16,955.00	0.00	16,955.00	16,955.00	0.00	16,955.00	0.0%
Supplemental Taxes		8044	215,319.00	0.00	215,319.00	215,319.00	0.00	215,319.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,075,452.00	0.00	1,075,452.00	1,075,452.00	0.00	1,075,452.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,308,902.00	0.00	40,308,902.00	42,000,786.00	0.00	42,000,786.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(76,562.00)	0.00	(76,562.00)	(74,799.00)	0.00	(74,799.00)	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	332,557.00	332,557.00	0.00	341,761.00	341,761.00	2.8%
Special Education Discretionary Grants		8182	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,380.73	1,380.73	0.00	1,380.73	1,380.73	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		162,314.98	162,314.98		146,025.00	146,025.00	-10.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		75,161.41	75,161.41		62,175.00	62,175.00	-17.3%
Title III, Immigrant Student Program	4201	8290		4,772.26	4,772.26		2,306.40	2,306.40	-51.7%
Title III, English Learner Program	4203	8290		27,026.42	27,026.42		11,535.00	11,535.00	-57.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,229.28	15,229.28		11,230.00	11,230.00	-26.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	132,865.00	0.00	132,865.00	306,691.65	0.00	306,691.65	130.8%
Lottery - Unrestricted and Instructional Materials		8560	645,896.37	256,101.45	901,997.82	645,896.37	256,101.45	901,997.82	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Expanded Learning Opportunities Program (ELO-P)	2600	8590		726,842.00	726,842.00		749,083.00	749,083.00	3.1%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		495,546.00	495,546.00		495,546.00	495,546.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	411,321.00	3,861,431.76	4,272,752.76	558,257.00	2,744,429.73	3,302,686.73	-22.7%
TOTAL, OTHER STATE REVENUE			1,190,082.37	5,339,921.21	6,530,003.58	1,510,845.02	4,245,160.18	5,756,005.20	-11.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	144,590.27	0.00	144,590.27	190,000.00	0.00	190,000.00	31.4%
Interest		8660	422,415.02	0.00	422,415.02	480,000.00	0.00	480,000.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,223.00)	0.00	(4,223.00)	0.00	0.00	0.00	-100.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	100,805.75	0.00	100,805.75	100,805.75	0.00	100,805.75	0.0%
Interagency Services		8677	0.00	11,100.00	11,100.00	0.00	11,100.00	11,100.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	845,715.33	1,022,440.44	1,868,155.77	259,297.18	199,613.74	458,910.92	-75.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,025,100.14	2,025,100.14		2,790,368.00	2,790,368.00	37.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,509,303.37	3,058,640.58	4,567,943.95	1,030,102.93	3,001,081.74	4,031,184.67	-11.8%
TOTAL, REVENUES			42,931,725.74	9,060,185.87	51,991,911.61	44,466,934.95	7,865,837.05	52,332,772.00	0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,981,385.00	2,110,019.00	17,091,404.00	15,455,596.59	2,159,381.91	17,614,978.50	3.1%
Certificated Pupil Support Salaries		1200	815,719.00	600,824.00	1,416,543.00	914,360.65	578,581.37	1,492,942.02	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,866,309.00	350,249.00	2,216,558.00	1,911,670.54	364,855.81	2,276,526.35	2.7%
Other Certificated Salaries		1900	89,895.00	127,260.00	217,155.00	89,895.00	127,260.00	217,155.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,753,308.00	3,188,352.00	20,941,660.00	18,371,522.78	3,230,079.09	21,601,601.87	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	473,436.56	1,748,053.01	2,221,489.57	602,072.29	2,013,383.04	2,615,455.33	17.7%
Classified Support Salaries		2200	2,803,904.41	950,183.88	3,754,088.29	2,969,175.18	1,049,833.77	4,019,008.95	7.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Supervisors' and Administrators' Salaries		2300	505,666.00	70,169.00	575,835.00	546,026.00	73,361.25	619,387.25	7.6%
Clerical, Technical and Office Salaries		2400	1,437,480.00	106,005.70	1,543,485.70	1,477,563.52	104,991.96	1,582,555.48	2.5%
Other Classified Salaries		2900	856,944.00	39,764.20	896,708.20	865,450.32	33,246.91	898,697.23	0.2%
TOTAL, CLASSIFIED SALARIES			6,077,430.97	2,914,175.79	8,991,606.76	6,460,287.31	3,274,816.93	9,735,104.24	8.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,363,873.50	2,631,635.42	5,995,508.92	2,878,326.74	3,388,207.00	6,266,533.74	4.5%
PERS		3201-3202	1,458,936.66	602,148.13	2,061,084.79	1,546,558.00	800,138.00	2,346,696.00	13.9%
OASDI/Medicare/Alternative		3301-3302	729,899.00	272,053.25	1,001,952.25	763,993.88	288,553.53	1,052,547.41	5.0%
Health and Welfare Benefits		3401-3402	1,322,605.00	483,527.89	1,806,132.89	1,546,617.59	540,347.55	2,086,965.14	15.5%
Unemployment Insurance		3501-3502	12,164.00	3,097.61	15,261.61	12,584.12	3,227.59	15,811.71	3.6%
Workers' Compensation		3601-3602	352,473.00	89,827.99	442,300.99	364,949.16	93,676.76	458,625.92	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	317,445.00	45,895.00	363,340.00	318,904.02	46,792.78	365,696.80	0.6%
TOTAL, EMPLOYEE BENEFITS			7,557,396.16	4,128,185.29	11,685,581.45	7,431,933.51	5,160,943.21	12,592,876.72	7.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	645,170.34	563,815.40	1,208,985.74	0.00	876,372.00	876,372.00	-27.5%
Books and Other Reference Materials		4200	5,370.43	70,090.11	75,460.54	5,385.84	0.00	5,385.84	-92.9%
Materials and Supplies		4300	874,298.54	798,534.23	1,672,832.77	877,951.19	383,219.21	1,261,170.40	-24.6%
Noncapitalized Equipment		4400	249,710.09	60,309.14	310,019.23	252,760.09	35,540.00	288,300.09	-7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,774,549.40	1,492,748.88	3,267,298.28	1,136,097.12	1,295,131.21	2,431,228.33	-25.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	43,182.00	43,182.00	0.00	43,182.00	43,182.00	0.0%
Travel and Conferences		5200	84,050.00	180,486.40	264,536.40	67,780.00	53,410.00	121,190.00	-54.2%
Dues and Memberships		5300	56,969.00	810.00	57,779.00	56,999.00	510.00	57,509.00	-0.5%
Insurance		5400 - 5499	516,649.85	41,102.74	557,752.59	457,679.87	35,969.77	493,649.64	-11.5%
Operations and Housekeeping Services		5500	1,751,200.00	2,000.00	1,753,200.00	1,571,354.00	2,040.00	1,573,394.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,954.53	484,557.37	662,511.90	180,730.53	441,175.97	621,906.50	-6.1%
Transfers of Direct Costs		5710	(164,575.75)	164,575.75	0.00	(63,240.00)	63,240.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,000.00)	12,000.00	0.00	(12,320.00)	12,000.00	(320.00)	New
Professional/Consulting Services and Operating Expenditures		5800 - 5899	632,806.35	3,378,609.78	4,011,416.13	588,863.61	1,850,367.56	2,439,231.17	-39.2%
Communications		5900	175,384.00	650.00	176,034.00	175,396.68	653.00	176,049.68	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,218,437.98	4,307,974.04	7,526,412.02	3,023,243.69	2,502,548.30	5,525,791.99	-26.6%
CAPITAL OUTLAY									
Land		6100	0.00	96,198.08	96,198.08	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	115,821.00	115,821.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	479,004.59	7,881.66	486,886.25	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			484,004.59	219,900.74	703,905.33	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	276,601.00	1,898,322.00	2,174,923.00	289,993.00	2,035,554.00	2,325,547.00	6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	77,299.00	77,299.00	0.00	77,299.00	77,299.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(191,766.03)	191,766.03	0.00	(185,365.38)	185,365.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,533.00)	0.00	(56,533.00)	(61,580.00)	0.00	(61,580.00)	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(248,299.03)	191,766.03	(56,533.00)	(246,945.38)	185,365.38	(61,580.00)	8.9%
TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	40,232,340.00	0.00	40,232,340.00	41,925,987.00	0.00	41,925,987.00	4.2%
2) Federal Revenue		8100-8299	0.00	661,624.08	661,624.08	0.00	619,595.13	619,595.13	-6.4%
3) Other State Revenue		8300-8599	1,190,082.37	5,339,921.21	6,530,003.58	1,510,845.02	4,245,160.18	5,756,005.20	-11.9%
4) Other Local Revenue		8600-8799	1,509,303.37	3,058,640.58	4,567,943.95	1,030,102.93	3,001,081.74	4,031,184.67	-11.8%
5) TOTAL, REVENUES			42,931,725.74	9,060,185.87	51,991,911.61	44,466,934.95	7,865,837.05	52,332,772.00	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,115,191.53	11,001,769.83	33,116,961.36	21,821,303.82	10,516,836.35	32,338,140.17	-2.4%
2) Instruction - Related Services	2000-2999		4,276,323.75	986,518.76	5,262,842.51	4,346,078.60	898,844.94	5,244,923.54	-0.3%
3) Pupil Services	3000-3999		3,628,933.03	1,864,027.33	5,492,960.36	3,460,018.76	2,005,538.69	5,465,557.45	-0.5%
4) Ancillary Services	4000-4999		135,604.00	187,610.69	323,214.69	135,810.00	102,435.00	238,245.00	-26.3%
5) Community Services	5000-5999		2,500.00	1,638.80	4,138.80	2,550.00	1,638.80	4,188.80	1.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,614,060.20	297,415.03	2,911,475.23	2,645,022.42	288,064.68	2,933,087.10	0.7%
8) Plant Services	8000-8999		3,844,215.56	2,104,122.33	5,948,337.89	3,765,355.43	1,835,525.66	5,600,881.09	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	276,601.00	1,975,621.00	2,252,222.00	289,993.00	2,112,853.00	2,402,846.00	6.7%
10) TOTAL, EXPENDITURES			36,893,429.07	18,418,723.77	55,312,152.84	36,466,132.03	17,761,737.12	54,227,869.15	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,038,296.67	(9,358,537.90)	(3,320,241.23)	8,000,802.92	(9,895,900.07)	(1,895,097.15)	-42.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,684,068.08)	8,684,068.08	0.00	(8,132,873.11)	8,132,873.11	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,184,068.08)	8,684,068.08	(500,000.00)	(8,632,873.11)	8,132,873.11	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,145,771.41)	(674,469.82)	(3,820,241.23)	(632,070.19)	(1,763,026.96)	(2,395,097.15)	-37.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	3,767,516.87	15,885,964.10	8,972,675.82	3,093,047.05	12,065,722.87	-24.0%
2) Ending Balance, June 30 (E + F1e)			8,972,675.82	3,093,047.05	12,065,722.87	8,340,605.63	1,330,020.09	9,670,625.72	-19.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,750.00	0.00	5,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	388,859.49	0.00	388,859.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,093,047.05	3,093,047.05	0.00	1,330,020.09	1,330,020.09	-57.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	2,862,068.72	0.00	2,862,068.72	New
Liability - Compensated Absences	0000	9760			0.00	45,356.00		45,356.00	
Liability - H/W Prior Year Adjust	0000	9760			0.00	150,000.00		150,000.00	
MAA - Health Services	0000	9760			0.00	243.00		243.00	
Emergency Facility Needs	0000	9760			0.00	150,000.00		150,000.00	
Safety Improvements	0000	9760			0.00	50,000.00		50,000.00	
Declining Enrollment Mitigation	0000	9760			0.00	1,650,843.00		1,650,843.00	
Instructional Supplies/Textbook Adoption	1100	9760			0.00	815,626.72		815,626.72	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,385,709.86	0.00	3,385,709.86	0.00	0.00	0.00	-100.0%
Liability - Compensated Absences	0000	9780	45,356.00		45,356.00			0.00	
Liability - H/W Prior Year adjust	0000	9780	200,000.00		200,000.00			0.00	
MAA - Health Services	0000	9780	29,416.00		29,416.00			0.00	
Emergency Facility Needs	0000	9780	132,425.00		132,425.00			0.00	
Safety Improvements	0000	9780	50,000.00		50,000.00			0.00	
Declining Enrollment Mitigation	0000	9780	2,081,084.00		2,081,084.00			0.00	
Instructional Supplies/Textbook Adoption	1100	9780	847,428.86		847,428.86			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,192,356.47	0.00	5,192,356.47	5,478,536.91	0.00	5,478,536.91	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	260,861.17	68,304.30
6019	Student Support and Professional Development Discretionary Block Grant	782,993.21	0.00
6300	Lottery: Instructional Materials	949,682.69	457,002.14
6546	Mental Health-Related Services	96,031.18	0.00
6547	Special Education Early Intervention Preschool Grant	228,847.84	91,726.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	537,134.57	573,930.76
9010	Other Restricted Local	237,496.39	139,056.63
Total, Restricted Balance		3,093,047.05	1,330,020.09

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,405	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,423	3,426		
Charter School				
Total ADA	3,423	3,426	N/A	Met
Second Prior Year (2024-25)				
District Regular	3,381	3,401		
Charter School				
Total ADA	3,381	3,401	N/A	Met
First Prior Year (2025-26)				
District Regular	3,398	3,404		
Charter School		0		
Total ADA	3,398	3,404	N/A	Met
Budget Year (2026-27)				
District Regular	3,405			
Charter School	0			
Total ADA	3,405			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	3,518	3,512		
Charter School				
Total Enrollment	3,518	3,512	0.2%	Met
Second Prior Year (2024-25)				
District Regular	3,459	3,549		
Charter School				
Total Enrollment	3,459	3,549	N/A	Met
First Prior Year (2025-26)				
District Regular	3,541	3,541		
Charter School				
Total Enrollment	3,541	3,541	0.0%	Met
Budget Year (2026-27)				
District Regular	3,547			
Charter School				
Total Enrollment	3,547			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	3,355	3,512	
Charter School		0	
Total ADA/Enrollment	3,355	3,512	95.5%
Second Prior Year (2024-25)			
District Regular	3,398	3,549	
Charter School	0		
Total ADA/Enrollment	3,398	3,549	95.8%
First Prior Year (2025-26)			
District Regular	3,399	3,541	
Charter School			
Total ADA/Enrollment	3,399	3,541	96.0%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	3,405	3,547		
Charter School	0			
Total ADA/Enrollment	3,405	3,547	96.0%	Met
1st Subsequent Year (2027-28)				
District Regular	3,409	3,551		
Charter School				
Total ADA/Enrollment	3,409	3,551	96.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	3,407	3,549		
Charter School				
Total ADA/Enrollment	3,407	3,549	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,427.91	3,429.44	3,433.47	3,433.47
b. Prior Year ADA (Funded)		3,427.91	3,429.44	3,433.47
c. Difference (Step 1a minus Step 1b)		1.53	4.03	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.04%	.12%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		41,925,987.00	43,081,494.00	44,307,269.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.04%	.12%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.96% to 1.04%	-0.88% to 1.12%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	15,879,044.00	15,879,044.00	15,879,044.00	15,879,044.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	40,377,920.00	42,000,786.00	43,156,201.00	44,381,976.00
District's Projected Change in LCFF Revenue:		4.02%	2.75%	2.84%
LCFF Revenue Standard		-0.96% to 1.04%	-0.88% to 1.12%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

INCREASING COLA'S AND FAIRLY STEADY ADA LEVELS ARE RESULTING IN THE LCFF INCREASES YOU SEE ABOVE.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2023-24)	29,196,751.67	34,129,984.68	85.5%	
Second Prior Year (2024-25)	29,689,236.48	33,672,079.81	88.2%	
First Prior Year (2025-26)	31,388,135.13	36,893,429.07	85.1%	
	Historical Average Ratio:		86.3%	
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	32,263,743.60	36,466,132.03	88.5%		Met
1st Subsequent Year (2027-28)	33,571,031.00	37,602,931.00	89.3%		Not Met
2nd Subsequent Year (2028-29)	33,996,700.00	38,039,763.00	89.4%		Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Increases to Salaries and Benefits.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.04%	.12%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.96% to 10.04%	-9.88% to 10.12%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.96% to 5.04%	-4.88% to 5.12%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	661,624.08		
Budget Year (2026-27)	619,595.13	(6.35%)	Yes
1st Subsequent Year (2027-28)	614,930.00	(.75%)	No
2nd Subsequent Year (2028-29)	602,995.00	(1.94%)	No

Explanation:
(required if Yes)

Assuming Federal Budget reductions in out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2025-26)	6,530,003.58		
Budget Year (2026-27)	5,756,005.20	(11.85%)	Yes
1st Subsequent Year (2027-28)	5,811,922.00	.97%	No
2nd Subsequent Year (2028-29)	5,811,922.00	0.00%	No

Explanation:
(required if Yes)

Not receiving 1x funds in 26-27 like we received in 25-26 and spending the balance of some of the 1x funds in 25-26 with no more carryover.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2025-26)	4,567,943.95		
Budget Year (2026-27)	4,031,184.67	(11.75%)	Yes
1st Subsequent Year (2027-28)	4,049,988.00	.47%	No
2nd Subsequent Year (2028-29)	4,014,760.00	(.87%)	No

Explanation:
(required if Yes)

Removed donations in the out years.

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

First Prior Year (2025-26)	3,267,298.28		
Budget Year (2026-27)	2,431,228.33	(25.59%)	Yes
1st Subsequent Year (2027-28)	1,922,170.00	(20.94%)	Yes
2nd Subsequent Year (2028-29)	1,944,164.00	1.14%	No

Explanation:
(required if Yes)

Curriculum adoptions in 25-26 and 26-27.

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

First Prior Year (2025-26)	7,526,412.02		
Budget Year (2026-27)	5,525,791.99	(26.58%)	Yes
1st Subsequent Year (2027-28)	5,206,897.00	(5.77%)	Yes
2nd Subsequent Year (2028-29)	5,206,333.00	(.01%)	No

Explanation:
(required if Yes)

Reduced out-sourced companies for SPED .

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2025-26)	11,759,571.61		
Budget Year (2026-27)	10,406,785.00	(11.50%)	Not Met
1st Subsequent Year (2027-28)	10,476,840.00	.67%	Met
2nd Subsequent Year (2028-29)	10,429,677.00	(.45%)	Met

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

First Prior Year (2025-26)	10,793,710.30		
Budget Year (2026-27)	7,957,020.32	(26.28%)	Not Met
1st Subsequent Year (2027-28)	7,129,067.00	(10.41%)	Not Met
2nd Subsequent Year (2028-29)	7,150,497.00	.30%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Assuming Federal Budget reductions in out years.
Explanation: Other State Revenue (linked from 6B if NOT met)	Not receiving 1x funds in 26-27 like we received in 25-26 and spending the balance of some of the 1x funds in 25-26 with no more carryover.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Removed donations in the out years.

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Curriculum adoptions in 25-26 and 26-27.
Explanation: Services and Other Exps (linked from 6B if NOT met)	Reduced out-sourced companies for SPED .

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	52,588,507.15			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	52,588,507.15	1,577,655.21	1,834,977.66	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,146,949.80	5,121,056.79	5,192,356.47
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,146,949.80	5,121,056.79	5,192,356.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	51,469,498.28	50,880,759.85	55,812,152.84
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	51,469,498.28	50,880,759.85	55,812,152.84
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	10.1%	9.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	3.4%	3.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	2,026,938.64	34,892,646.56	N/A	Met
Second Prior Year (2024-25)	850,204.59	34,464,704.46	N/A	Met
First Prior Year (2025-26)	(3,145,771.41)	37,393,429.07	8.4%	Not Met
Budget Year (2026-27) (Information only)	(632,070.19)	36,966,132.03		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

IN 2025-26 WE HAD A LARGE CURRICULUM ADOPTION AND WE DID NOT HAVE THE SAVINGS FROM THE SOLAR INSTALLATIONS THAT WE WERE PROJECTING FOR 25-26. WE WILL SEE THE SAVINGS IN 2026-27.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	8,316,000.02	9,241,304.00	N/A	Met
Second Prior Year (2024-25)	8,580,767.46	11,268,242.64	N/A	Met
First Prior Year (2025-26)	8,580,767.46	12,118,447.23	N/A	Met
Budget Year (2026-27) (Information only)	8,972,675.82			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	12,309,622.00	Met

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,405	3,409	3,407
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	54,727,869.15	54,422,859.00	54,810,122.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	54,727,869.15	54,422,859.00	54,810,122.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,641,836.07	1,632,685.77	1,644,303.66
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,641,836.07	1,632,685.77	1,644,303.66

10C. Calculating the District's Budgeted Reserve Amount

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	2,678,168.00	2,637,423.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,478,536.91	5,442,286.00	5,481,012.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,478,536.91	8,120,454.00	8,118,435.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.01%	14.92%	14.81%
	District's Reserve Standard (Section 10B, Line 7):	1,641,836.07	1,632,685.77	1,644,303.66
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(8,684,068.08)			
Budget Year (2026-27)	(8,132,873.11)	(551,194.97)	(6.3%)	Met
1st Subsequent Year (2027-28)	(8,093,486.00)	(39,387.11)	(.5%)	Met
2nd Subsequent Year (2028-29)	(8,294,049.00)	200,563.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	500,000.00			
Budget Year (2026-27)	500,000.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	500,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

PAYMENTS FOR ONE OF OUR BONDS DID NOT BEGIN UNTIL 2025-26. REVENUES FOR THESE PAYMENTS ARE BUILT INTO THE COUNTY'S SECURED TAX ROLLS. ALL IS WELL.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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

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

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

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

No

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

--

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	187.00	187.00	187.00	187.00

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 09, 2026

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 16, 2026

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

Yes

If Yes, date of budget revision board adoption:

Jun 16, 2026

4. Period covered by the agreement:

Begin Date:	Jul 01, 2026	End Date:	Jun 30, 2027
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5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

438,092		
---------	--	--

% change in salary schedule from prior year

2.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
	416,509	461,885

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	174.00	179.00	179.00	179.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	115,545		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	896,566	896,566	896,566
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		163,764	158,148,147
3.	Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	34.00	34.88	34.88	34.88

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes	Yes
110,480	110,480	112,339	113,039

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
	47,607	32,024

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

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 16, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	560,000.00	565,000.00	0.9%
3) Other State Revenue		8300-8599	1,901,000.00	1,901,000.00	0.0%
4) Other Local Revenue		8600-8799	254,599.99	197,000.00	-22.6%
5) TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	644,701.00	657,396.73	2.0%
3) Employee Benefits		3000-3999	293,187.00	309,212.00	5.5%
4) Books and Supplies		4000-4999	1,085,998.00	1,085,000.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	252,776.32	266,674.30	5.5%
6) Capital Outlay		6000-6999	62,369.14	70,000.00	12.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	56,533.00	61,580.00	8.9%
9) TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			320,035.53	213,136.97	-33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,035.53	213,136.97	-33.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,727,218.02	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,727,218.02	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,727,218.02	9.4%
2) Ending Balance, June 30 (E + F1e)			3,727,218.02	3,940,354.99	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	71,559.38	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,641,370.25	3,940,354.99	8.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,657,904.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	700.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	13,588.39		
7) Prepaid Expenditures		9330	71,559.38		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,743,752.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(21.29)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	21,631.85		
6) TOTAL, LIABILITIES			21,610.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,722,141.54		
FEDERAL REVENUE					
Child Nutrition Programs		8220	560,000.00	565,000.00	0.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			560,000.00	565,000.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,901,000.00	1,901,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,901,000.00	1,901,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	59,299.99	50,000.00	-15.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	124,000.00	75,000.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,300.00	72,000.00	1.0%
TOTAL, OTHER LOCAL REVENUE			254,599.99	197,000.00	-22.6%
TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	512,555.00	519,067.13	1.3%
Classified Supervisors' and Administrators' Salaries		2300	93,558.00	97,815.00	4.6%
Clerical, Technical and Office Salaries		2400	38,588.00	40,514.60	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			644,701.00	657,396.73	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	167,877.00	169,023.00	0.7%
OASDI/Medicare/Alternative		3301-3302	49,245.00	50,334.00	2.2%
Health and Welfare Benefits		3401-3402	54,820.00	67,401.00	22.9%
Unemployment Insurance		3501-3502	331.00	333.00	0.6%
Workers' Compensation		3601-3602	9,519.00	9,721.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,395.00	12,400.00	8.8%
TOTAL, EMPLOYEE BENEFITS			293,187.00	309,212.00	5.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,000.00	21,000.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	1,044,998.00	1,044,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			1,085,998.00	1,085,000.00	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	8,462.32	22,040.30	160.5%
Operations and Housekeeping Services		5500	135,100.00	135,100.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,000.00	24,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	320.00	New
Professional/Consulting Services and Operating Expenditures		5800	77,315.00	77,315.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,776.32	266,674.30	5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	62,369.14	70,000.00	12.2%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,369.14	70,000.00	12.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,533.00	61,580.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,533.00	61,580.00	8.9%
TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	560,000.00	565,000.00	0.9%
3) Other State Revenue		8300-8599	1,901,000.00	1,901,000.00	0.0%
4) Other Local Revenue		8600-8799	254,599.99	197,000.00	-22.6%
5) TOTAL, REVENUES			2,715,599.99	2,663,000.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,202,116.46	2,251,368.03	2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		56,533.00	61,580.00	8.9%
8) Plant Services	8000-8999		136,915.00	136,915.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,395,564.46	2,449,863.03	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			320,035.53	213,136.97	-33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			320,035.53	213,136.97	-33.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,407,182.49	3,727,218.02	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,407,182.49	3,727,218.02	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,727,218.02	9.4%
2) Ending Balance, June 30 (E + F1e)			3,727,218.02	3,940,354.99	5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	700.00	0.00	-100.0%
Stores		9712	13,588.39	0.00	-100.0%
Prepaid Items		9713	71,559.38	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,641,370.25	3,940,354.99
Total, Restricted Balance		3,641,370.25	3,940,354.99

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	598,000.00	525,000.00	-12.2%
5) TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,390.00	24,453.75	4.5%
3) Employee Benefits		3000-3999	9,862.00	10,145.00	2.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,867.50	38,117.50	-18.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,119.50	72,716.25	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			517,880.50	452,283.75	-12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			517,880.50	452,283.75	-12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	1,467,155.58	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	1,467,155.58	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	1,467,155.58	54.6%
2) Ending Balance, June 30 (E + F1e)			1,467,155.58	1,919,439.33	30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,467,155.58	1,919,439.33	30.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,433,396.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,433,396.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,433,396.31		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	48,000.00	50,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	550,000.00	475,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			598,000.00	525,000.00	-12.2%
TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,390.00	24,453.75	4.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,390.00	24,453.75	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	6,271.00	6,456.00	3.0%
OASDI/Medicare/Alternative		3301-3302	1,858.00	1,940.00	4.4%
Health and Welfare Benefits		3401-3402	469.00	469.00	0.0%
Unemployment Insurance		3501-3502	12.00	12.00	0.0%
Workers' Compensation		3601-3602	352.00	368.00	4.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	900.00	900.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,862.00	10,145.00	2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,867.50	38,117.50	-18.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,867.50	38,117.50	-18.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,119.50	72,716.25	-9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	598,000.00	525,000.00	-12.2%
5) TOTAL, REVENUES			598,000.00	525,000.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,252.00	70,598.75	43.3%
8) Plant Services	8000-8999		30,867.50	2,117.50	-93.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			80,119.50	72,716.25	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			517,880.50	452,283.75	-12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			517,880.50	452,283.75	-12.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	949,275.08	1,467,155.58	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			949,275.08	1,467,155.58	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	1,467,155.58	54.6%
2) Ending Balance, June 30 (E + F1e)			1,467,155.58	1,919,439.33	30.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,467,155.58	1,919,439.33	30.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,467,155.58	1,919,439.33
Total, Restricted Balance		1,467,155.58	1,919,439.33

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,000.00	90,000.00	-29.7%
5) TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,501.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,143.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	486,704.50	5,000.00	-99.0%
6) Capital Outlay		6000-6999	1,323,832.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,824,181.22	5,000.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,696,181.22)	85,000.00	-105.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,696,181.22)	85,000.00	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	2,394,823.01	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	2,394,823.01	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	2,394,823.01	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,394,823.01	2,479,823.01	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,394,823.01	2,479,823.01	3.5%
Facility Reserve	0000	9780	2,394,823.01		
Facility Reserve	0000	9780		2,479,823.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,260,976.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,260,976.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,260,976.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,000.00	90,000.00	-29.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,000.00	90,000.00	-29.7%
TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	12,501.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			12,501.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	956.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	0.00	-100.0%
Workers' Compensation		3601-3602	181.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			1,143.00	0.00	-100.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	476,704.50	0.00	-100.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	5,000.00	-50.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			486,704.50	5,000.00	-99.0%	
CAPITAL OUTLAY						
Land		6100	706,326.20	0.00	-100.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	603,600.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	13,906.52	0.00	-100.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			1,323,832.72	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			1,824,181.22	5,000.00	-99.7%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
		To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0%
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
		To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
		Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0%
Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.0%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,000.00	90,000.00	-29.7%
5) TOTAL, REVENUES			128,000.00	90,000.00	-29.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,824,181.22	5,000.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,824,181.22	5,000.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,696,181.22)	85,000.00	-105.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,696,181.22)	85,000.00	-105.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,091,004.23	2,394,823.01	-41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	2,394,823.01	-41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	2,394,823.01	-41.5%
2) Ending Balance, June 30 (E + F1e)			2,394,823.01	2,479,823.01	3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,394,823.01	2,479,823.01	3.5%
Facility Reserve	0000	9780	2,394,823.01		
Facility Reserve	0000	9780		2,479,823.01	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	940,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			940,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(890,000.00)	25,000.00	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,000.00)	525,000.00	-234.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,185,910.39	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,185,910.39	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,185,910.39	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,185,910.39	1,710,910.39	44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,185,910.39	1,710,910.39	44.3%
Facility Reserve	0000	9780	1,185,910.39		
Facility Reserve	0000	9780		1,710,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,297,862.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,297,862.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,297,862.87		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	25,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	25,000.00	-50.0%
TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	620,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	320,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			940,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			940,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	25,000.00	-50.0%
5) TOTAL, REVENUES			50,000.00	25,000.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		940,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			940,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(890,000.00)	25,000.00	-102.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(390,000.00)	525,000.00	-234.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,575,910.39	1,185,910.39	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,185,910.39	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,185,910.39	-24.7%
2) Ending Balance, June 30 (E + F1e)			1,185,910.39	1,710,910.39	44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,185,910.39	1,710,910.39	44.3%
Facility Reserve	0000	9780	1,185,910.39		
Facility Reserve	0000	9780		1,710,910.39	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	175,000.00	-7.9%
5) TOTAL, REVENUES			190,000.00	175,000.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	30,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			160,000.00	145,000.00	-9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	352,412.50	350,000.00	-0.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(352,412.50)	(350,000.00)	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,412.50)	(205,000.00)	6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	11,349,031.87	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	11,349,031.87	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	11,349,031.87	-1.7%
2) Ending Balance, June 30 (E + F1e)			11,349,031.87	11,144,031.87	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,349,031.87	11,144,031.87	-1.8%
Reserved for projects (Comm Fac Dist)	0000	9780	11,349,031.87		
Reserved for projects (Comm Fac Dist)	0000	9780		11,144,031.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,924,997.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	6,425,376.95		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,350,374.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,350,374.36		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	190,000.00	175,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	175,000.00	-7.9%
TOTAL, REVENUES			190,000.00	175,000.00	-7.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	30,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	352,412.50	350,000.00	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			352,412.50	350,000.00	-0.7%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(352,412.50)	(350,000.00)	-0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	175,000.00	-7.9%
5) TOTAL, REVENUES			190,000.00	175,000.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,000.00	30,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	30,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			160,000.00	145,000.00	-9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	352,412.50	350,000.00	-0.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(352,412.50)	(350,000.00)	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,412.50)	(205,000.00)	6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,541,444.37	11,349,031.87	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,541,444.37	11,349,031.87	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	11,349,031.87	-1.7%
2) Ending Balance, June 30 (E + F1e)			11,349,031.87	11,144,031.87	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,349,031.87	11,144,031.87	-1.8%
Reserved for projects (Comm Fac Dist)	0000	9780	11,349,031.87		
Reserved for projects (Comm Fac Dist)	0000	9780		11,144,031.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,239,123.24	2,239,123.24	0.0%
5) TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,199,123.24	2,199,123.24	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	40,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	40,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,652,846.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,652,846.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,652,846.25	1.5%
2) Ending Balance, June 30 (E + F1e)			2,652,846.25	2,692,846.25	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,652,846.25	2,692,846.25	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,632,422.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,632,422.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,632,422.10		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,194,123.24	2,194,123.24	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,239,123.24	2,239,123.24	0.0%
TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,591,211.15	1,591,211.15	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,199,123.24	2,199,123.24	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,239,123.24	2,239,123.24	0.0%
5) TOTAL, REVENUES			2,239,123.24	2,239,123.24	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,199,123.24	2,199,123.24	0.0%
10) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			40,000.00	40,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	40,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,612,846.25	2,652,846.25	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,652,846.25	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,652,846.25	1.5%
2) Ending Balance, June 30 (E + F1e)			2,652,846.25	2,692,846.25	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,652,846.25	2,692,846.25	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,652,846.25	2,692,846.25
Total, Restricted Balance		2,652,846.25	2,692,846.25

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	349,412.50	349,412.50	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,412.50)	(349,412.50)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	352,412.50	350,000.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			352,412.50	350,000.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	587.50	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,587.50	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,000.00	3,587.50	19.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(8,153.59)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(8,153.59)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(8,153.59)		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	109,412.50	109,412.50	0.0%
Other Debt Service - Principal		7439	240,000.00	240,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			349,412.50	349,412.50	0.0%
TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	352,412.50	350,000.00	-0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			352,412.50	350,000.00	-0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			352,412.50	350,000.00	-0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	349,412.50	349,412.50	0.0%
10) TOTAL, EXPENDITURES			349,412.50	349,412.50	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(349,412.50)	(349,412.50)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	352,412.50	350,000.00	-0.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			352,412.50	350,000.00	-0.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	587.50	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,000.00	New
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,587.50	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,000.00	3,587.50	19.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	3,000.00	3,587.50
Total, Restricted Balance		3,000.00	3,587.50

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,399.14	3,399.14	3,403.59	3,405.12	3,405.12	3,405.12
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,399.14	3,399.14	3,403.59	3,405.12	3,405.12	3,405.12
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	22.93	22.93	22.93	22.93	22.93	22.93
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.39	1.39	1.39	1.39	1.39	1.39
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	24.32	24.32	24.32	24.32	24.32	24.32
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,423.46	3,423.46	3,427.91	3,429.44	3,429.44	3,429.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4,640,099.26	0.00	4,640,099.26	0.00	0.00	4,640,099.26
Capital assets being depreciated:						
Land Improvements	8,187,658.97		8,187,658.97	4,640,099.75		12,827,758.72
Buildings	85,174,232.95		85,174,232.95	409,831.38		85,584,064.33
Equipment	10,819,979.78		10,819,979.78	123,750.11		10,943,729.89
Total capital assets being depreciated	104,181,871.70	0.00	104,181,871.70	5,173,681.24	0.00	109,355,552.94
Accumulated Depreciation for:						
Land Improvements	(5,292,642.18)		(5,292,642.18)			(5,292,642.18)
Buildings	(31,764,047.98)		(31,764,047.98)			(31,764,047.98)
Equipment	(6,862,999.25)		(6,862,999.25)			(6,862,999.25)
Total accumulated depreciation	(43,919,689.41)	0.00	(43,919,689.41)	0.00	0.00	(43,919,689.41)
Total capital assets being depreciated, net excluding lease and subscription assets	60,262,182.29	0.00	60,262,182.29	5,173,681.24	0.00	65,435,863.53
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	64,902,281.55	0.00	64,902,281.55	5,173,681.24	0.00	70,075,962.79
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Rescue Union School District
Date: June 9, 2026

Public Hearing:

Place: Rescue Union School District
Date: June 9, 2026
Time: 6:30 pm

Adoption Date: June 16, 2026
Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Lisa Donaldson
Title: Asst Supt Business Services

Telephone: 530-677-4461
E-mail: ldonaldson@my.rescueusd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/16/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

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

Signature (Original signature required)

Signature of Clerk/Secretary of the Governing Board

06/16/2026
Date of Meeting (Format: MM/DD/YYYY)

Printed Name

Title

For additional information on this certification, please contact:

Lisa Donaldson
Name

Asst. Supt. of Business Services
Title

ldonaldson@my.rescueusd.org
Email

530-677-4461
Telephone

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,941,660.00	301	0.00	303	20,941,660.00	305	204,760.00	426,351.00	307	20,515,309.00	309
2000 - Classified Salaries	8,991,606.76	311	0.00	313	8,991,606.76	315	830,702.89	912,467.00	317	8,079,139.76	319
3000 - Employee Benefits	11,685,581.45	321	0.00	323	11,685,581.45	325	379,175.22	807,087.00	327	10,878,494.45	329
4000 - Books, Supplies Equip Replace. (6500)	3,267,298.28	331	4,138.80	333	3,263,159.48	335	1,684,869.66	1,648,069.66	337	1,615,089.82	339
5000 - Services . . . & 7300 - Indirect Costs	7,469,879.02	341	28,750.00	343	7,441,129.02	345	964,236.90	1,536,236.90	347	5,904,892.12	349
TOTAL					52,323,136.71	365			TOTAL	46,992,925.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.23%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		0

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	57.23%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.77%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	46,992,925.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,301,704.03
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjustments include funds that were expended in resources that did not incur any teacher salaries.	

**Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,601,601.87	301	0.00	303	21,601,601.87	305	174,416.00		307	21,427,185.87	309
2000 - Classified Salaries	9,735,104.24	311	0.00	313	9,735,104.24	315	863,221.25		317	8,871,882.99	319
3000 - Employee Benefits	12,592,876.72	321	0.00	323	12,592,876.72	325	406,603.00		327	12,186,273.72	329
4000 - Books, Supplies Equip Replace. (6500)	2,431,228.33	331	4,188.80	333	2,427,039.53	335	1,432,541.00		337	994,498.53	339
5000 - Services . . . & 7300 - Indirect Costs	5,464,211.99	341	29,030.00	343	5,435,181.99	345	843,196.89		347	4,591,985.10	349
TOTAL					51,791,804.35	365	TOTAL		48,071,826.21	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	28,547,023.35	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	28,547,023.35	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	59.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)62%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	48,071,826.21
5. Deficiency Amount (Part III, Line 3 times Line 4)	298,045.32

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

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	12,106,215.35		12,106,215.35		1,094,148.00	11,012,067.35	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,760,000.00		3,760,000.00		245,000.00	3,515,000.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	45,356.00		45,356.00	0.00	0.00	45,356.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	15,911,571.35	0.00	15,911,571.35	0.00	1,339,148.00	14,572,423.35	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	55,812,152.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	712,862.21
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	703,905.33
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	77,299.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,298,704.33
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				53,800,586.30
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,423.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,715.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			47,777,304.56	13,933.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			47,777,304.56	13,933.87
B. Required effort (Line A.2 times 90%)			42,999,574.10	12,540.48
C. Current year expenditures (Line I.E and Line II.B)			53,800,586.30	15,715.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,357,973.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,260,875.21

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,039,466.91
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 213,104.32

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	5,500.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	193,123.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,500,194.77
9. Carry-Forward Adjustment (Part IV, Line F)	169,648.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,669,843.37
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,065,897.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,262,842.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,013,955.77
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	323,214.69
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,138.80
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	660,937.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,537,545.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,229,849.32
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	51,098,381.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.89%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.22%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,500,194.77
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	14,869.52
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.59%) times Part III, Line B19); zero if negative	169,648.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.59%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	169,648.60
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	169,648.60

Approved indirect cost rate: 4.59%
Highest rate used in any program: 4.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4127	18,476.00	848.00	4.59%
01	6266	282,043.67	8,031.03	2.85%
01	6500	6,681,606.21	153,343.00	2.30%
01	6546	194,205.00	8,914.00	4.59%
01	6547	332,171.70	15,247.00	4.59%
01	6770	444,032.49	4,440.00	1.00%
01	7810	20,543.00	943.00	4.59%
13	5310	1,231,664.32	56,533.00	4.59%

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,550,448.70		1,057,363.24	2,607,811.94
2. State Lottery Revenue	8560	645,896.37		256,101.45	901,997.82
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,196,345.07	0.00	1,313,464.69	3,509,809.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	204,760.00		0.00	204,760.00
2. Classified Salaries	2000-2999	52,293.56		0.00	52,293.56
3. Employee Benefits	3000-3999	60,962.62		0.00	60,962.62
4. Books and Supplies	4000-4999	955,103.66		337,482.00	1,292,585.66
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	75,796.37			75,796.37
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			26,300.00	26,300.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,348,916.21	0.00	363,782.00	1,712,698.21
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	847,428.86	0.00	949,682.69	1,797,111.55
D. COMMENTS:					
THESE ARE PURCHASES OF ONLINE CURRICULUM MATERIALS.					

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(56,533.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	56,533.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	352,412.50		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					352,412.50	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	56,533.00	(56,533.00)	852,412.50	852,412.50	0.00	0.00

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(320.00)	0.00	(61,580.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	320.00	0.00	61,580.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	350,000.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	320.00	(320.00)	61,580.00	(61,580.00)	850,000.00	850,000.00		

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level - Adopted Budget 2026-27

RECOMMENDATION:

The Superintendent recommends the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

BACKGROUND:

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

STATUS:

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

FISCAL IMPACT:

Included as part of the 2026-27 adopted budget. This allows the district to meet the board policy to maintain a 10% Reserve for Economic Uncertainties, which is 7 % above the state minimum requirement of 3% of total budgeted expenditures.

BOARD GOAL:

V. FISCAL ACCOUNTABILITY

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools.

2025-26 Adopted Budget Statement of Reserves

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Rescue School District

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2026-27 Budget
01	General Fund/County School Service Fund	\$5,472,787.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
	Total Assigned and Unassigned Fund Balance	\$5,472,787.00
	District Standard Reserve Level	3%
	Less: District's Reserve Standard amount	\$1,641,836.00
	Fund Balance that Requires a Statement of Reasons	\$3,830,951.00

Fund 01, Objects 9780/9789/9790
Fund 17 Objects 9780/9789/9790
Form 01CS Line 10B-4
Form 01CS Line 10B-7

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2026-27 Budget Reasons	
01	General Fund/County School Service Fund	\$ 3,830,951.00	7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	
(Insert Lines above as needed)			
Total of Substantiated Needs		\$ 3,830,951.00	