

POSTED: Friday, September 5, 2025

REGULAR MEETING OF THE BOARD OF TRUSTEES

EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT
2454 Nicolaus Avenue, Nicolaus, CA 95659

Monday, September 8, 2025
6:00 p.m. PUBLIC HEARING
6:15 p.m. Open Session
Closed Session to follow at end of meeting

Meeting to be held in the East Nicolaus High School Spartan Success Center

PROCEDURES TO BE USED IN THE CONDUCT OF REGULAR BOARD OF TRUSTEES MEETINGS:

1. There is a "Community Input" section of each Board agenda allowing any member of the community to make suggestions, comments or express concerns regarding items not on agenda. Please fill out the blue form located on the counter at the back of the library and submit it to the Board Secretary (Superintendent). All remarks must be kept to a maximum of five (5) minutes. *Please note:* complaints about district operations or personnel may be submitted in accordance with district complaint policies and procedures. Please contact the Superintendent for information about the complaint process. *Please note: Community Input is welcome, but does not necessarily constitute the opinion or endorsement of the Board of Trustees.*
2. Any individual who would like the opportunity to speak before the Board of Trustees on a specific agenda item, commencing with the Consent Calendar, or who would like to request any item be placed on the next regular meeting, is invited to fill out the blue form located on the table at the back of the Board room and submit it to the Board Secretary (Superintendent). All remarks must be kept to a maximum of five (5) minutes per person and twenty (20) minutes on a given topic. *Government Code 54954.2*

1. CALL TO ORDER Time: _____

2. PUBLIC SESSION—ROLL CALL FOR

Tom Engler (President)
Vacancy (Clerk)
David Fales
Jeff Moore
Erin VanDyke

Present Absent

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

3. PUBLIC HEARING – 6:00 P.M.

Public Hearing – Re: Sufficiency of Materials - Participation by parents, teachers, and members of the community as well as members of the bargaining unit leaders as to whether each pupil has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education.

4. PLEDGE OF ALLEGIANCE

5. APPROVAL OF AGENDA

Motion _____ Second _____ Vote _____ Abstentions _____

6. ACTION ITEM – (Interviews, Appointment, Swearing In)

6.1 Interview candidates and approve provisional appointment to fill Board Member vacancy

Motion _____ Second _____ Vote _____ Abstentions _____

6.2 Swearing-In of newly appointed Board Member / Oath of Office

Motion _____ Second _____ Vote _____ Abstentions _____

7. PUBLIC COMMENT

This is the time for members of the public to address the Board of Trustees on any matters of general interest within the Board's jurisdiction that are not on the agenda. In accordance with provisions of the Ralph M. Brown Act, the Board may refer to the Administration any matters that are brought before them at this time, and the matter may be placed on a future agenda. Please note that the Board Members may ask limited questions for clarification on a subject not on the agenda, but may not discuss the subject or take any action. All remarks must be kept to a maximum of five minutes per person and 20 minutes on a given topic. *Government Code 54954.2*

8. PRESENTATION

8.1 Revised BOP for LCAP

9. REPORTS / UPDATES

9.1 Athletic Director - Updates

9.2 Director of Guidance - Updates

9.3 Board of Trustees –

9.4 Superintendent/Principal updates -

- CTE / Facilities -
- Staffing –

10. CONSENT AGENDA

The following items on the Consent Agenda may be acted upon through one motion. Board Members may request that individual items be withdrawn from the Consent Agenda for separate action.

10.1 Certification of Warrants and Expenditures (August, 2025) - \$203,941.03

10.2 Approval of Regular Board Meeting Minutes – August 11, 2025

Motion _____ Second _____ Vote _____ Abstentions _____

11. ACTION ITEMS

11.1 Review and Approve 2024-2025 Unaudited Actuals

Motion _____ Second _____ Vote _____ Abstentions _____

11.2 Review and Approve Resolution #2526-II GANN Amendment

Motion _____ Second _____ Vote _____ Abstentions _____

11.3 Review and Approve Resolution #2526-III Sufficiency of Instructional Materials

Motion _____ Second _____ Vote _____ Abstentions _____

11.4 Review and Approve Resolution #2526-IV Education Protection Account (EPA)

Motion _____ Second _____ Vote _____ Abstentions _____

11.5 Review and Approve Classified Salary Increase (5% on schedule; 2% off schedule)

Motion _____ Second _____ Vote _____ Abstentions _____

12. FUTURE BOARD AGENDA ITEMS

12.1 Sutter Pointe

12.2 Revisit Vaping Policy

12.3 Inter-District/District of Choice – Presentation of the 2 enrollment options available

13. PUBLIC COMMENT

This is the time for members of the public to address the Board of Trustees on any matters of general interest within the Board's jurisdiction that are not on the agenda. In accordance with provisions of the Ralph M. Brown Act, the Board may refer to the Administration any matters that are brought before them at this time, and the matter may be placed on a future agenda. Please note that the Board Members may ask limited questions for clarification on a subject not on the agenda, but may not discuss the subject or take any action. All remarks must be kept to a maximum of five minutes per person and 20 minutes on a given topic.
Government Code 54954.2

14. CLOSED SESSION

Time_____

Prior to breaking into closed session is the time to identify closed session topics of discussion and to allow for public comment on closed session topics. Immediately following public comments, the Board of Trustees will adjourn to closed session.

- CONFERENCE WITH LEGAL COUNSEL- (*Government code 54956.9*)
Existing Litigation (*Government code 54956.9(d)(1)*)
Sutter County Case No. CVCS23-0000492
- PUBLIC EMPLOYEE'S DISCIPLINE/DISMISSAL/RELEASE pursuant to *Government code 54957*

RECONVENE – CLOSED SESSION REPORT OUT

Time_____

Action taken: _____

15. ADJOURNMENT

Time_____

Motion_____ Second_____ Vote_____ Abstentions_____

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: East Nicolaus Joint Union High School District

CDS Code: 51 71373 5132758

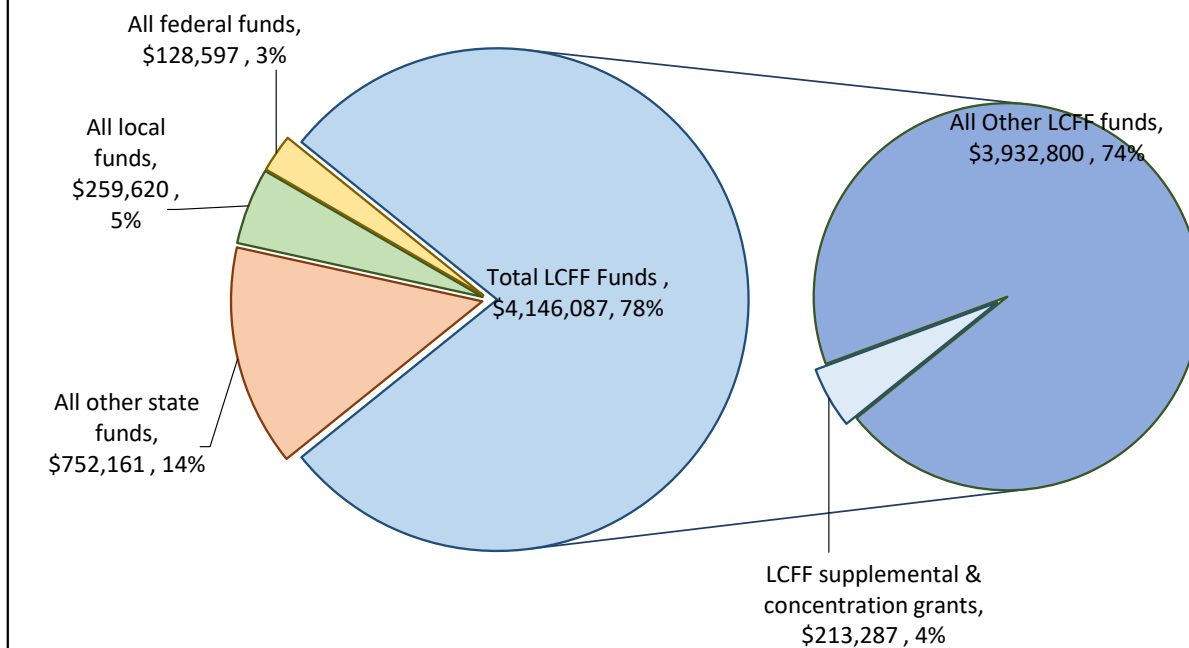
School Year: 2025/26

LEA contact information: Neil Stinson, Superintendent nstinson@eastnicolaus.k12.ca.us 530-656-2255

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

Budget Overview for the 2025/26 School Year

Projected Revenue by Fund Source

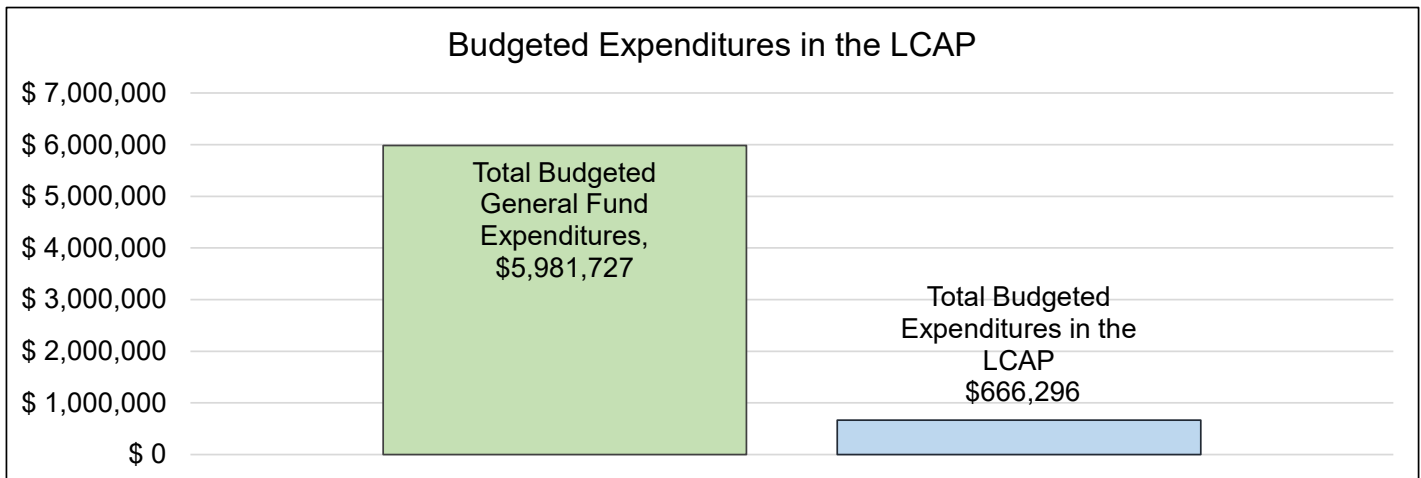


This chart shows the total general purpose revenue East Nicolaus Joint Union High School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for East Nicolaus Joint Union High School District is \$5,286,465.00, of which \$4,146,087.00 is Local Control Funding Formula (LCFF), \$752,161.00 is other state funds, \$259,620.00 is local funds, and \$128,597.00 is federal funds. Of the \$4,146,087.00 in LCFF Funds, \$213,287.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

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.

LCFF Budget Overview for Parents



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

The text description of the above chart is as follows: East Nicolaus Joint Union High School District plans to spend \$5,981,727.00 for the 2025/26 school year. Of that amount, \$666,296.00 is tied to actions/services in the LCAP and \$5,315,431.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

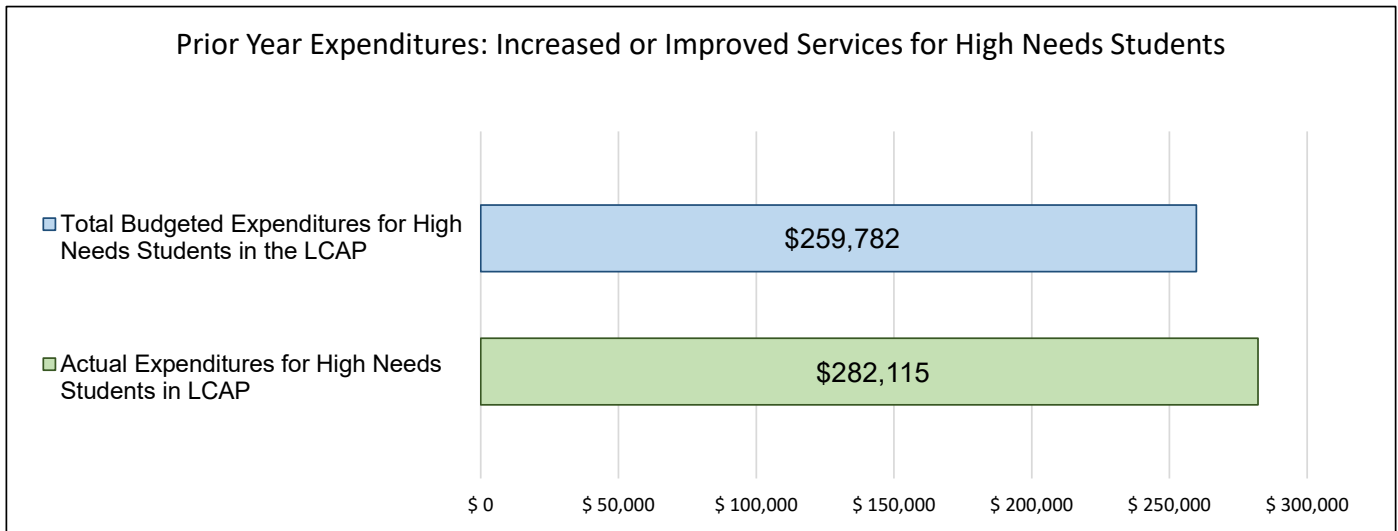
The General Fund operating expenses for East Nicolaus that are not included in the LCAP include additional base level school staffing costs as well as support services beyond the school and students, fiscal services and administration of non-student related programs, and services such as maintenance, business, special education, technology, and routine maintenance on equipment and buildings.

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

In 2025/26, East Nicolaus Joint Union High School District is projecting it will receive \$213,287.00 based on the enrollment of foster youth, English learner, and low-income students. East Nicolaus Joint Union High School District must describe how it intends to increase or improve services for high needs students in the LCAP. East Nicolaus Joint Union High School District plans to spend \$233,302.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what East Nicolaus Joint Union High 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 East Nicolaus Joint Union High School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024/25, East Nicolaus Joint Union High School District 's LCAP budgeted \$259,782.00 for planned actions to increase or improve services for high needs students. East Nicolaus Joint Union High School District actually spent \$282,115.00 for actions to increase or improve services for high needs students in 2024/25.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
East Nicolaus Joint Union High School District	Neil Stinson, Superintendent	nstinson@eastnicolaus.k12.ca.us 5306562255

Plan Summary 2025/26

General Information

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

The mission and vision East Nicolaus Joint Union High School District (ENJUHSD) is to promote positive self-esteem, strong work ethic, and an education that enables all students to reach their highest levels of achievement to become exemplary citizens with life-long respect for learning, democratic values, and an understanding of world-wide diversity in order to meet future challenges. East Nicolaus Joint Union High School District (ENHS) was established in 1924. The district is rural in nature and the economy is agrarian based while boarded by three major Northern California rivers. ENJUHSD comprises approximately 150 square miles in south Sutter County and is located approximately twenty miles north of Sacramento and twenty miles south of Yuba City, east of Highways 99 and 70. The district hosts one campus, a comprehensive high school (ENHS). The present ENHS campus was built in 1974. Three separate feeder school districts (Browns, Marcum Illinois, and Pleasant Grove) contribute to the make-up of the high school population. ENHS also attracts students from nine different school districts on inter-district applications and district of choice applications. Through partnerships with families and communities, ENHS provides academic excellence through 21st Century learning skills; a safe and small school environment; school pride and tradition; extra-curricular opportunities; and fostering leadership for students.

ENHS will prepare students to be college and career graduates through a rigorous academic program that is intricately and definitively linked to Agricultural and other mainstream Career Technical Education (CTE) pathways. ENHS has narrowed their focus to encompass CTE pathways in AG Mechanics, Agriscience, Food Service and Hospitality, Ornamental Horticulture, and Business Management. With the continued addition of CTEIG and SWF funding, coupled with on-going LCAP funding, it is our specific goal to ensure that quality and appropriate CTE staff, relevant curriculum, 21st century professional development, and implementation of next generation equipment in order to meet the needs of an increasingly complex career and college readiness future.

At ENHS our goal continues to be to provide educational experience that will:

- Promote and encourage literacy for all students.
- Promote and encourage full participation in one or more of CTE pathways (AG Mechanics, Agriscience, Food Service and Hospitality, Ornamental Horticulture, and Business Management)
- Promote a responsible, confident attitude in our students.
- Establish an intrinsic need for lifelong learning.
- Develop a strong sense of climate and culture through multiple SEL and activity based programs.

- Encourage students to accept new challenges and risk failure.
- Promote a secondary foundation through our course of study and A-G rates.
- Encourage students to pursue academic excellence.
- Teach students to value individual differences.

Our current enrollment of 308 students is 25% socio-economically disadvantaged, and 66.7% of our students are either inter-district transfer or district of choice students. Our staff is dedicated to providing students with a positive, safe educational experience that enables our students to attain his or her potential.

Reflections: Annual Performance

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

2024 California School Dashboard (Dashboard)

2024 English Language Arts (ELA)

- All: 54.3 points below standard, increased 60 points
- White: 29.1 points below standard, increased 81.9 points
- Socio-Economically Disadvantaged (SED): 69.2 points below standard, increased 69.2 points

2024 Mathematics

- All: 141.6 points below standard, increased 42.5 points
- White: 116.8 points below standard, increased 59.9 points
- SED: 142.6 points below standard, increased 59.3 points

2024 Science

- All: 19.5 points below standard, declined 2.1 points
- White: 17.1 points below standard, declined 1.3
- SED: 24.1 points below standard, declined 2.9

2024 Graduation Rate

- All: 94.7%, declined 1%
- White: 94.1%, maintained 0.3%
- SED: 93.5%, increased 3.5%

College/Career

- All: 34.2%, declined 8.8%
- White: 43.1%, maintained 0.1%
- SED: 12.9%, declined 12.1%

2024 Suspension Rate

- All: 4.4%, increased 1.7%

- Hispanic: 7.3%, increased 3.8%
- White: 3.2%, increased 0.4%
- SED: 2.8%, declined 0.3%
- Students With Disabilities (SWD): 3.3%, increased 0.6%

Annual Progress:

- The academic achievement of all student groups increased significantly in English Language Arts (ELA) and Math as reported on the 2024 Dashboard. (Metric 1.5)
- In ELA our All student group increased one performance level from the lowest performance level Red to Orange and our White student group improved two performance levels from Red to Yellow. In Math, our All and White student groups moved up one performance level from Red to Orange.
- We saw a significant increase in the number of students participating in state testing in 2024. The large number of students previously opting out of state testing substantially harmed scores. On the 2024 Smarter Balanced Assessment (SBA) reported through the California Assessment of Student Performance and Progress (CAASPP) system in ELA, 100% of eligible students took the test compared to 67% in 2023 and in Math 100% of eligible students tested compared to 68% in 2023.
- On the 2024 SBA three of our four student groups increased the percentage of students meeting and/or exceeding in ELA. All: 37.5% increased 0.24%; Hispanic: 23.08% increased 14.75%; White: 43.9% declined 6.11%; SED: 27.59% increased 4.07%. All student groups declined in Math. All: 11.11%, -6.54%; Hispanic: 0%, -16.67%; White: 17.08%, -4.13%; SED: 6.9%, -4.22%. (Metric 1.7)
- Participation in the credit recovery program increased among unduplicated students and students with exceptional needs who were missing credits, leading to the following increases: SED 21.67%, EL 20%, and SWD 66.6%. (Metric 1.10)
- Student Achievement in UC/CSU course completion increased positively from the previous year, 38.7% in 2023 to 47.4% in 2024 (Metric 2.3); CTE completion declined slightly 41.9% in 2023 to 40.8% in 2024 (Metric 2.4); and the percentage of graduating cohort who have successfully completed A-G coursework AND a CTE Pathway increased 9.3% to 21.1%. (Metric 2.5)
- 2024 Graduation Rate, although one percent lower than last year at 94.7% the rate continues to be well above the state rate of 86.7% for the All student group. The Graduation Rate for our SED student group increased 3.5% to 93.5% (84.4% state). (Metric 2.8)
- As reported by DataQuest for the 2023/24 school year, the Chronic Absenteeism Rate declined for all student groups.
- Our local chronic absenteeism rate as of April 2025 declined 5.4% for our All and EL student groups and 12.6% for our SWD but increased 6.6% for our SED student group. (Metric 3.4)
- The 2024 Dashboard reports small increases in the Suspension Rate for all student groups except our SED student group. (Metric 5) As a result, all student groups except SED declined from the Green performance level to Orange.
- 2024/25 Parent Survey results (Strongly Agree/Agree) improved in the area of school climate but declined in student achievement:
 - This school treats all students with respect: 100%; 80.7% in 2024
 - This school has adults who really care about students: 100%; 86% in 2024
 - School staff treat parents with respect: 95.3%; 89.5% in 2024
 - How well does the school let you know how your child is doing in school between report cards: Very well 23.8%; 54.4% in 2024
 - This school provides high quality instruction to my child: 66.6%; 75.5% in 2024
 - This school has high expectations for all students: 66.7%; 68.49% in 2024
- More parents were involved in their student's 4-year college and career plan than in 2024. All: 95%, 80% in 2024; SED: 98%, 80% in 2024; and EL and SWD has remained 100%. (Metric 2.1)

We attribute the progress we made in student achievement to our on-going efforts to improve instruction and support for all students. In the 2024/25 LCAP administrators and teachers worked with Sutter County Superintendent of Schools (SCSOS) staff (every department 4 times) to align assessments to standards, create rubrics, do data analysis, discuss common grading practices, and create assessments aligned to standards. Embedded in this work was identifying Essential Standards, rigor, and student success. We supported two newly credentialed teachers through the Tri-County Induction Program (TCIP). (Action 1.1 Professional Development and Action 1.2 Team Planning) We strategically scheduled students struggling in math into classes with fewer students so they could get more support. We implemented a required academic support class for students in grades 9-12 failing a class or needing extra help as identified by the Director of Student Guidance. The Director of Student Guidance monitored students to make sure they were on track to graduate. Credit recovery and intervention programs were provided to students. (Actions 1.3 Intervention, 1.4 Credit Recovery Program, 1.5 Data: Assessments and Progress Monitoring) We maintained our CTE focus by offering several pathways (Action 2.1 CTE) The ENHS Director of Student Guidance met with each student individually to monitor student achievement towards UC/CSU course completion. (Action 2.2 College and Career Outreach).

Improvements in attendance are due to our Continuous Improvement efforts with SCSOS staff and our Attendance Review Team process. This team met weekly to review attendance data, identify which students needed attendance letters or a parent meeting; and plan next steps. This team also met monthly with SCSOS Continuous Improvement staff on attendance. Each month students were entered into a drawing for prizes. We drew 10% of the names entered each month. We used School Messenger to automatically notify parents if a student was tardy or absent (Aeries and Catapult). (Action 3.2 Attendance)

School climate and parent and community engagement is a priority at ENHS so each quarter throughout the school year we offered Coffee with the Admin events but attendance was poor, instead we found that being available at school events and open to conversations provided opportunities for exchanges with parents and community members. Our Director of Student Guidance offered parent meetings for each grade level that included grades and attendance. Goal 3, *Provide continuous methods of communication and engagement that sustains ongoing connection with and involvement of the students, parents, staff, and the community with a clear focus in improving student achievement* reminds us that it is the connection with our school community that creates a positive school climate. (Goal 3 and Action 3.3 Parent Engagement)

Needs:

Based on an evaluation of state and local data plus input from educational partners, we have determined that the emphasis in the 2025/26 LCAP must continue to be on increasing the rigor of our academic program while building in support for all students for college and career readiness. The actions for this work will be found in Goal 1. Even though we did not make the gains we desired as a result of our Professional Development, we saw good progress in student achievement on the Dashboard. Since we just completed year one of this three-year LCAP, we need time to see if our actions are truly effective, therefore we will maintain our actions in Goal 1 with some modifications to actions. A priority will be to develop a five year PD plan based on student outcomes and professional needs of teachers. Professional Development will include the continued work on increasing rigor and improving student success by using data to inform instruction and identify intervention needs. We will also add individual PD chosen by staff and Math PD. Our grade level and/or content teams will finish developing pacing plans, course maps, and common assessments for each course. Intervention will include strategic scheduling into smaller classes, academic support classes, paraeducator support, and several online programs. (Goal 1, Actions 1.1 Professional Development, 1.2 Team Planning, 1.3 Intervention, 1.4 Credit Recovery Program, 1.5 Data)

Our Goal 2 actions have been effective in making progress toward the goal so we will continue our work on CTE and College Preparedness but we still need more work on refining our system to track students within a CTE Pathway to make sure students who start a Pathway

complete the Pathway. We also need to refine our system of tracking student progress toward fulfilling UC/CSU A-G requirements. (Goal 2, Action 2.1 CTE, 2.2 College Preparedness)

We want to maintain the gains we have made in communication and engagement with parents, chronic absenteeism, and suspension. In Goal 3, we will continue to refine our behavior expectations and discipline systems. We will also still work with SCSOS staff on Continuous Improvement in attendance and our Attendance Clerk will still monitor attendance and coordinate our attendance process and attendance meetings with parents and students. We will continue to host parent engagement opportunities including a monthly Coffee with the Admin but we will try out various forms of advertising and encouragement to increase parent participation in groups and decision making committees on campus. (Goal 3, Action 3.1 Behavior, 3.2 Attendance, 3.3 Parent Engagement)

ENJUSD has no unexpended Learning Recovery and Emergency Block Grant Funds (LREBG)

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

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

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

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

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

ENHS believes strongly that the input of all Educational Partners is essential when developing goals, actions and services that are implemented districtwide. As part of our engagement process, the needs of our students were discussed and identified using state and local data, surveys, and observations to determine the most appropriate goals, actions and services to accelerate learning. Throughout the 2024/25 school year, the Superintendent and Principal consulted with a broad range of educational partners regarding the LCAP during a series of meetings which informed the 2025/26 LCAP.

Educational Partner(s)	Process for Engagement
Certificated & Classified Staff (including Bargaining Units)	In monthly staff meetings, we reviewed state assessment results and the Dashboard and reviewed WASC findings. We discussed LCAP actions and progress. Starting in January 2025, we reviewed the progress on the 2024/25 LCAP using the Mid-Year LCAP Update document, especially the metrics. We began seeking input on potential goals and actions for the 2025/26 LCAP in February 2025 and shared the draft LCAP in May 2025. Survey: January 2025
Principals & Administrators	Beginning in the fall, the school administrators worked together to review progress on our 2024/25 LCAP goals and actions and examined state data and survey results to present the information to staff and parents. Throughout the year, this group evaluated needs to develop draft goals and actions for the 2025/26 LCAP.
Parents	Meetings to review progress on 2024/25 LCAP and seek input on potential goals and actions for the 2025/26 LCAP in: January 2025 and March 2025 Survey: January 2025
Students	Survey: Fall 2024 and Spring 2025. We have two students on our Advisory Committee.
Parent Advisory Committee (PAC)	We held four meetings during the year where we reviewed the progress on actions in the 2024/25 LCAP and discussed needs and potential goals and actions for the 2025/26 LCAP. In May 2025, this group reviewed the draft LCAP prior to board approval.
ELAC/DELAC	N/A
SELPA	April 2025

Insert or delete rows, as necessary.

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

Our educational partners identified that ENHS needs to continue to work with our teachers on academic rigor, common assessments, and essential standards. On the 2024/25 Parent Survey, only 66.6% of parents say the school provides high quality instruction and 66.7% say the school has high expectations for all students. During the 2024/25 school year we started work on increasing academic rigor but based on this feedback, we have determined that the emphasis in the 2025/26 LCAP must continue to be on increasing the rigor of our academic program while building support for all students for college and career. The actions for this work will be found in the 2025/26 LCAP Goal 1

- Action 1.1 Professional Development: A priority will be to develop a five year PD plan based on student outcomes and professional needs of teachers. Professional Development will include the continued work on increasing rigor and improving student success by developing benchmarks and using data to inform instruction and identify intervention needs. We will also add individual PD chosen by staff and Math PD.
- Action 1.2 Team Planning: Our grade level or content teams will finish work on pacing plans, course maps, and common assessments for each course.

ENHS is known for its Career Technical Education (CTE) programs. Some educational partners would like support in helping their child prepare for all postsecondary options. On the 2023/24 Parent Survey, 42.9% of parents say the school does very well and 28.6% say the school does just okay providing information on how to help their child plan for college or vocational school. Both actions in Goal 2, 2.1 CTE and 2.2 College Preparedness, will address this need.

Only 56.8% (52.6% in 23/24) of parents agree that the school enforces school rules equally for their child and all other students, 14.3% (14% 23/24) do not think the school is a safe place for their child. We will continue to use Restorative Justice and offer Behavior Incentives, but we adjusted Action 3.1 Behavior to include, *Continue work on refining the Universal Behavior Matrix and Progressive Discipline process. Throughout the year, work with staff on consistent behavior expectations.*

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Provide students with targeted, evidence-based practices, interventions, and supplemental services, supporting the core instructional program, raising levels of student achievement, and closing the achievement gaps with underperforming student groups.	Broad

State Priorities addressed by this goal.

State Priorities: 1A, 1B, 2A, 2B, 4A, 4E, 4F, 7A, 7B/C

An explanation of why the LEA has developed this goal.

The academic achievement of all student groups increased significantly in English Language Arts (ELA) and Math as reported on the 2024 Dashboard. In ELA, our All student group increased one performance level from the lowest performance level (Red) to Orange and our

White student group improved two performance levels from Red to Yellow. In Math our All and White student groups moved up one performance level from Red to Orange. There is a performance gap in ELA and Math between our All student group and our SED student group. Despite the progress, we continue to struggle with academic rigor and not having essential standards fully outlined in all courses. We need to do more support and work with our teachers on academic rigor, common assessments, and essential standards. The lack of local common assessments tied to essential standards limits our ability to identify intervention needs or progress monitor. We saw a significant increase in the number of students participating in state testing in 2024. The large number of students opting out of state testing significantly harmed scores. For the 2024 California Assessment of Student Performance and Progress (CAASPP) in ELA, 100% of eligible students took the test compared to 67% in 2023 and in math 100% of eligible students tested compared to 68% in 2023. This increase in the number of students testing is a direct result of our Director of Student Guidance position and Action 1.5 Data: Assessments & Progress Monitoring and gives us a more accurate assessment of our successes and needs.

On the 2024/25 Parent Survey, parents said (compared to 2023/24):

- How well does the school let you know how your child is doing in school between report cards: Very well 23.8% (54.4%),
- This school provides high quality instruction to my child: 66.6% (75.5%) (Strongly Agree/Agree)
- This school has high expectations for all students: 66.7% (68.49%) (Strongly Agree/Agree)

This goal was developed to increase the rigor of our academic program while building in support for all students for college and career readiness.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Base
M1.1	Priority 1A Percentage of teachers - Appropriately assigned and fully credentialed: Misassignments: Vacancies: Source: CalSASS	October 2023 (for 2022/23 school year) Appropriately assigned and fully credentialed: 94.35% Misassignments: 5.65% Vacancies: 0%	October 2024 (for 2023/24 school year) Appropriately assigned and fully credentialed: 96.5% Misassignments: 3.5% Vacancies: 0%		October 2026 (for the 2025/26 school year) Appropriately assigned and fully credentialed: 95% Misassignments: 5% Vacancies: 0%	Appropriately assigned and fully credentialed: +2.15% Misassignments: -2.15% Vacancies: 0%
M1.2	Priority 1B Percentage of students with access to standards-aligned instructional materials Source: SARC	January 2024 100%	January 2025 100%		January 2027 100%	No Difference

[illegible]

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Base
M1.6	Priority 4A Percentage of students meeting and exceeding on CAASPP Summative Assessment Source: CAASPP	2023 CAASPP <u>ELA</u> 37.26% All 8.33% Hispanic 50.01% White 23.52% SED <u>Math</u> 17.65% All 16.67% Hispanic 21.21% White 11.12% SED <u>Science</u> 21.57% All 8.33% Hispanic 25% White 23.53% SED	2024 CAASPP <u>ELA</u> 37.50% All 23.08% Hispanic 43.90% White 27.59% SED <u>Math</u> 11.11% All 0.00% Hispanic 17.08% White 6.90% SED <u>Science</u> 21.33% All 7.41% Hispanic 25.58% White 10.35% SED		2026 CAASPP <u>ELA</u> 60% All 30% Hispanic 70% White 50% SED <u>Math</u> 30% All 30% Hispanic 35% White 22% SED <u>Science</u> 25% All 15% Hispanic 32% White 30% SED	<u>ELA</u> +0.24% All +14.75% Hispanic -6.11% White +4.07% SED <u>Math</u> -6.54% All -16.67% Hispanic -4.13% White -4.22% SED <u>Science</u> -0.24% All -0.92% Hispanic +0.58% White -13.18% SED
M1.7	Priority 4E Percentage of English learners making progress toward English proficiency by increasing one level on the ELPAC Source: Dashboard and/or ELPAC Results	2023 Dashboard Fewer than 11 students so data is suppressed 2024 Summative ELPAC 18.18%	2024 Dashboard Fewer than 11 students so data is suppressed 2025 Summative ELPAC 8.33%		2026 Dashboard Fewer than 11 students so data is suppressed 2027 Summative ELPAC 20%	-9.85%
M1.8	Priority 4F English Learner Reclassification Rate Source: Local Data	2023/24 School Year 3 students reclassified	2024/25 School Year 0 student reclassified		2026/27 School Year ≥3 students reclassified	-3
M1.9	Priority 7A Progress (1-5) implementing academic standards for all students Source: Local Indicator Tool – Priority 2	January 2024 4 Health Education 4 Physical Education 4 VAPA 4 CTE 4 World Language	January 2025 3 Health Education 4 Physical Education 3 VAPA 5 CTE 3 World Language		January 2027 ≥4 Health Education ≥4 Physical Education ≥4 VAPA ≥4 CTE ≥4 World Language	-1 Health Education 0 Physical Education -1 VAPA +1 CTE -1 World Language

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Base
M1.10	Priorities 7B/C Percentage of unduplicated students and students with exceptional needs who are missing credits who participate in the credit recovery program and earn the needed credits. Source: Attendance in programs	January 2024 33.33% SED 0% EL 0% SWD	May 2025 55% SED 20% EL 66.6% SWD		January 2027 60% SED 60% EL 60% SWD	+21.67% SED +20% EL +66.6% SWD

Insert or delete rows, as necessary.

Goal Analysis for 2024/25

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

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

We successfully implemented the actions in Goal 1.

- We have our WASC action plan that includes PD and we are working on developing our five year professional development plan. Administrators and teachers worked with SCSOS staff (every department 4 times). We are in the beginning stages of aligning assessment to standards, creating rubrics, data analysis, common grading practices, creation of assessments to standards. Embedded in this work was identifying Essential Standards, rigor, and student success; We provided TCIP for 2 new teachers. (Action 1.1 Professional Development)
- When departments met with SCSOS staff as well as during their one-time per month collaboration day, they worked on developing pacing plans; essential standards for each course; course maps; and common assessments for each course. This is still in the beginning stages, and not every department finished everything, but we are making progress. (Action 1.2 Team Planning)
- We scheduled our students in such a way that students struggling in Math were together so the teacher could pace the class appropriately and provide intervention as needed. We offered a required academic support class for students in grades 9-12 failing a class or needing extra help as identified by the Director of Student Guidance. We added after school math tutoring 3 days per week. (Action 1.3 Intervention)
- The Director of Student Guidance identified students with F grades on their fall semester report card. Those students were enrolled in APEX for credit recovery. (Action 1.4 Credit Recovery Program)
- Each department began work on finding and/or developing common assessments that align to the standards (See Action 1.1 PD) and some began giving the assessments this year. The Director of Student Guidance identified and monitored students who needed intervention classes and specifically tracked the intervention needs and progress for our at risk students. (Action 1.5 Data: Assessments & Progress Monitoring)

One substantive change between planned actions and actual implementation was in Action 1.3. We did not have an intervention class for incoming 9th grade students. We lacked the personnel and master schedule capabilities to offer this class. Instead we scheduled those students who needed intervention in Math in a smaller math class where the teacher would be able to give more time and attention to each student. Another substantive change was that APEX was only offered to students with an F grade (Action 1.4) Challenges included: With all of our other areas of focus, we did not develop the five year professional development plan but that is a priority for next year (Action 1.1). Progress in Action 1.2 was slow. Not all courses developed pacing plans and course maps and we did not align learning objectives with essential standards (Action 1.2) In Action 1.5 we did not evaluate student performance by conducting common student assessment (CSA) data analysis because not all classes had common assessments, we plan to do this in the 2025/26 school year.

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

There were material differences in three actions in Goal 1. We spent more than budgeted (47.47% more) in Action 1.1 because we had more teachers needing TCIP than planned and also because we sent additional staff to a training. In Action 1.2 we did not spend any of the \$2,500 budgeted since we did not need to use subs for teacher release time. In Action 1.5 we spent 14.56% more than budgeted due to an increase in pay negotiated after the LCAP was adopted.

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

When evaluating the effectiveness or ineffectiveness of the actions in Goal 1 we used metrics, state and local data, and educator partner input. The implementation of actions in Goal 1 showed varying levels of effectiveness in achieving the goal.

Action 1.1 Professional Development does not appear to be overtly effective but our support of new teachers is helping us increase the number of appropriately assigned and fully credentialed teachers by 2.15% and have no vacancies. (Metric M1.1) However, we declined one level in *Progress (1-5) in implementing policies or program to support staff in identifying areas where they can improve in delivering instruction aligned to standards and/or frameworks* in ELA, ELD, Mathematics, and HSS (Metric M1.3). But when we consider progress in students' achievement, it appears that this action was somewhat effective.

We gauged the effectiveness of Actions 1.2 Team Planning, 1.3 Intervention, 1.4 Credit Recovery Program, and 1.5 Data: Assessments & Progress Monitoring by evaluating state and local data contained in Goal 1 metrics. We saw encouraging increases on metrics related to the 2024 Dashboard and CAASPP. On the 2024 Dashboard in ELA and Math all student groups improved 23 to 69 points (Metric M1.5) and as reported on the Dashboard in ELA our two significant students groups All and White moved from the Very Low (Red) performance level to Low (Orange) for our All student group and Medium (Yellow) for our White student group. In Math, both student groups moved from Very Low (Red) to Low (Orange). We saw a significant increase in the number of students participating in state testing in 2024. The large number of students opting out of state testing significantly harmed scores. For the 2024 California Assessment of Student Performance and Progress (CAASPP) in ELA, 100% of eligible students took the test compared to 67% in 2023 and in math 100% of eligible students tested compared to 68% in 2023. On the 2024 SBA three of our four student groups increased the percentage of students meeting and/or exceeding in ELA, all student groups declined in Math, and one of our four student groups increased slightly in Science (Metric M1.6). In metrics related to outcomes from the 2024/25 school year, results were mixed. 18% fewer English learners scored a C or higher in their English class (Metric M1.4). We had 9.85% fewer English learners making progress toward English proficiency by increasing one level on the ELPAC (Metric M1.7) and no English learners were reclassified in the 2024/25 school year (Metric M1.8). The participation in the credit recovery program

increased among unduplicated students and students with exceptional needs who were missing credits, leading to the following increases: SED 21.67%, EL 20%, and SWD 66.6%. (Metric 1.10)

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

Changes to Metrics:

- M1.5 added Science to Year 1 Outcome and Target
- M1.10 *Percentage of unduplicated students and students with exceptional needs who are missing credits who participate in the credit recovery program and earn the needed credits.* We determined that this metric outcome needs to be collected in May each year, therefore, we changed the date to May 2025.

Changes to Actions:

The Learning Director title was changed to Director of Student Guidance in all actions.

- Action 1.1: We reworded the activity to develop a five year PD plan; we identified Essential Standards so we are removing that part of the action; and we expanded on Improve Student Success by adding, *continue work on creating benchmarks and using data to inform instruction and identify intervention needs.* We also added staff chosen PD and Math PD that includes attending training on the Framework and attending the CPM conference.
- Action 1.2: We have identified essential standards so we are removing that and we are continuing the remaining work from last year. We added that we will complete and proctor benchmark assessments and evaluate data from benchmark assessment to adjust curriculum and teaching to ensure mastery of essential standards. This was previously funded through Supplemental monies but in the 2025/26 LCAP there is no funding attached to this action since the work is done within the regular day.
- Action 1.3: We lacked the personnel and master schedule capabilities to offer an intervention class in ELA and Math to incoming 9th graders so we are removing that part of the action. We are focusing on improving in Math so we added that we will schedule those students who needed intervention in Math in a smaller math class where the teacher would be able to give more time and attention to each student. We also added Math tutoring after school 3 days per week in 2024/25 and will add that to Action 1.3 for the 2025/26 LCAP.
- Action 1.4: APEX was only available to students with an F grade in the 2024/25 school year so we changed our action to reflect that and we removed APEX training since that has been done.

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	Professional Development	<ul style="list-style-type: none"> We will look at student outcomes and the professional development needs of teachers to create a five year professional development plan The three administrators along with staff from Sutter County Superintendent of Schools (SCSOS) will work with staff to: <ul style="list-style-type: none"> Continued work on Increasing Rigor Improve Student Success: continue work on developing benchmarks and using data to inform instruction and identify intervention needs Staff chosen PD TCIP for new teachers Math PD <ul style="list-style-type: none"> Attend County (Sutter/Sacramento) training on Framework Attend CPM conference 	\$11,000	Yes
1.2	Team Planning	<p>Grade level or content teams will:</p> <ul style="list-style-type: none"> Continue work in developing pacing plans; course maps; and common assessments in all departments Complete and proctor benchmark assessments Evaluate data from benchmark assessments to identify gaps that need reteaching or adjust pacing and teaching to ensure mastery of essential standards Continue working to align learning objectives with essential standards 	\$0.00	Yes
1.3	Intervention	<ul style="list-style-type: none"> Schedule students struggling in Math into smaller classes with fewer students so they can get more individual and/or small group instruction Include a required academic support class for students in grades 9-12 failing a class or needing extra help as identified by the Director of Student Guidance in the master schedule Math tutoring after school 3 days per week 	\$33,100	Yes
1.4	Credit Recovery Program	<p>The Director of Student Guidance will identify students with F grades on their fall semester report card, for enrollment in APEX for credit recovery.</p> <ul style="list-style-type: none"> APEX program Students have the opportunity to do APEX over the summer 	\$10,500	Yes

Action #	Title	Description	Total Funds	Contributing
1.5	Data: Assessments & Progress Monitoring	<ul style="list-style-type: none"> Evaluate student performance by conducting common student assessment (CSA) data analysis The Director of Student Guidance will continue to identify and monitor students who need intervention classes and specifically track the intervention needs and progress of all students with particular attention to unduplicated students, ELs and Foster Youth 	\$47,352	Yes

Insert or delete rows, as necessary.

Goal

Goal #	Description	Type of Goal
2	Provide a rigorous and comprehensive program to ensure ALL students are college and career ready as they transition to graduation and beyond.	Broad

State Priorities addressed by this goal.

State Priorities: 3B/C, 4B, 4C, 4D, 4G, 4H, 5D, 5E, 8

An explanation of why the LEA has developed this goal.

2024 Graduation Rate, although slightly lower than last year at 94.7%, continues to be well above the state rate of 86.7% for the All student group and 93.5% for the SED student group (84.4% state). However, our Graduation Rate is still significantly lower than it was in 2019, when 98.7% for our All student group and 100% of our SED student group graduated. ENHS is known for its Career Technical Education (CTE) programs. But as reported on the 2024 Dashboard, there was an increase in the percentage of students with successful completion of CTE program of study for only 1 of our 4 reported student groups. Some educational partners would like support in helping their child prepare for all postsecondary options. On the 2024/25 Parent Survey, 42.9% of parents say the school does very well and 28.6% say the school does just okay providing information on how to help their child plan for college or vocational school. According to the 2024 Dashboard, 47.4% of students have completed A-G requirements, an 8.7% increase from last year and the College/Career indicator is 34.2% compared to 43% in 2023. We want all students to have options beyond graduation and this goal and actions will support them in their postsecondary choices.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
M2.1	Priorities 3B/C Percentage of parents who are involved in their student's 4-year college & career plan. Source: Attendance at Meetings	February 2024 80% All 80% SED 100% EL 100% SWD	February 2025 95% All 98% SED 100% EL 100% SWD		February 2027 100% All 100% SED 100% EL 100% SWD	+15% All +18% SED 0% EL 0% SWD
M2.2	Priority 4B Percentage of graduates meeting UC and CSU A-G requirements. Source: Dashboard Additional Reports	2023 Dashboard 38.7% All 47.4% Hispanic 36.9% White 22.5% SED 28.6% SWD	2024 Dashboard 47.4% All 27.8% Hispanic 51.0% White 29.0% SED No Data SWD		2026 Dashboard 40% All 50% Hispanic 40% White 25% SED 30% SWD	+8.7% All -19.6% Hispanic +14.1% White +6.5% SED No Data SWD
M2.3	Priority 4C Percentage of students with successful completion of CTE program of study. Source: Dashboard Additional Reports	2023 Dashboard 41.9% All 26.3% Hispanic 47.7% White 32.5% SED 21.4% SWD	2024 Dashboard 40.8% All 22.2% Hispanic 51.0% White 19.4% SED No Data SWD		2026 Dashboard 45% All 30% Hispanic 50% White 35% SED 25% SWD	-1.1% All -4.1% Hispanic +3.3% White -13.1% SED No Data SWD
M2.4	Priority 4D Percentage of graduating cohort who have successfully completed A-G coursework AND a CTE Pathway Source: Dashboard Additional Reports	2023 Dashboard 11.8% All 10.5% Hispanic 12.3% White 7.5% SED 7.1% SWD	2024 Dashboard 21.1% All 11.1% Hispanic 27.5% White 3.2% SED No Data SWD		2026 Dashboard 15% All 15% Hispanic 15% White 10% SED 10% SWD	+9.3% All +0.6% Hispanic +15.2% White -4.3% SED No Data SWD
M2.5	Priority 4G Percentage of pupils who have passed an advanced placement test with a score of 3 or higher Source: SIS	May 2024 We do not offer AP exams at this time.	May 2025 We do not offer AP exams at this time.		May 2027 We do not offer AP exams at this time.	N/A

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
M2.6	Priority 4H Percentage of pupils who demonstrate college preparedness as assessed in the Early Assessment Program (EAP)	2023 CAASPP <u>ELA</u> 37.26% All 8.33% Hispanic 50.01% White 23.52% SED <u>Math</u> 17.65% All 16.67% Hispanic 21.21% White 11.12% SED <u>Science</u> 21.57% All 8.33% Hispanic 25.00% White 23.53% SED	2024 CAASPP <u>ELA</u> 37.50% All 23.08% Hispanic 43.90% White 27.59% SED <u>Math</u> 11.11% All 0% Hispanic 17.08% White 6.90% SED <u>Science</u> 21.33% All 7.41% Hispanic 25.58% White 10.35% SED		2026 CAASPP <u>ELA</u> 60% All 30% Hispanic 70% White 50% SED <u>Math</u> 30% All 30% Hispanic 35% White 22% SED <u>Science</u> 25% All 15% Hispanic 32% White 30% SED	<u>ELA</u> +.24% All +14.75% Hispanic -6.11% White +4.07% SED <u>Math</u> -6.54% All -16.67% Hispanic -4.13% White -4.22% SED <u>Science</u> -0.24% All -0.92% Hispanic +0.58% White -13.18% SED
M2.7	Priority 5D High School Dropout Rate Source: CALPADS	Fall 1 Reporting 2023 4.35%	Fall 1 Reporting 2024 2.7%		Fall 1 Reporting 2026 ≤4%	-1.65%
M2.8	Priority 5E High School Graduation Rate Source: Dashboard	2023 Dashboard 95.7% All 93.8% White 100% Hispanic 90.0% SED 92.9% SWD	2024 Dashboard 94.7% All 94.1% White 94.4% Hispanic 93.5% SED No Data SWD		2026 Dashboard ≥97% All ≥96% White 100% Hispanic ≥95% SED ≥96% SWD	-1% All +0.3% White -5.6% Hispanic +3.5% SED No Data SWD
M2.9	Priority 8 College/Career Indicator Source: Dashboard	2023 Dashboard 43% All 47.4% Hispanic 43.1% White 25% SED 21.4% SWD	2024 Dashboard 34.2% All 16.7% Hispanic 43.1% White 12.9% SED No Data SWD		2026 Dashboard ≥60% All ≥60% Hispanic ≥60% White ≥40% SED ≥40% SWD	-8.8% All -30.7% Hispanic 0% White -12.1% SED No Data SWD

Insert or delete rows, as necessary.

Goal Analysis for 2024/25

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

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

Students participated in the five career technical educational pathways offered at East Nicolaus. These CTE pathways are: 1) Agriculture Mechanics, 2) Agriscience, 3) Foodservice and Hospitality.4) Ornamental Horticulture 5) Business Management. (Action 2.1 CTE)

We worked with Yuba College to expand our Dual Enrollment program and we saw an increase in Dual Enrollment. We offered the Seal of Biliteracy for Spanish only at this time. Our 11th grade SBAC participation increased to 100% in both ELA and Math compared to 67% in ELA in 2023 and 68% in Math in 2023. Participation and completion of CTE Pathways started to increase. The CTE teachers actively made sure they were recruiting and had students complete the pathways if they started the pathway. The Director of Student Guidance conducted student education and parent workshops on UC/CSU A-G requirements and college admissions and financial aid. (Action 2.2 College Preparedness)

There were no substantive differences in planned actions and actual implementation of the actions in Goal 2. Challenges included lack of follow through on the part of students in sticking to the course path that would fulfill UC/CSU A-G requirements; applying for scholarships; and completing the college admissions applications and parents in attending information sessions and completing financial aid paperwork.

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 material difference between Budgeted Expenditures and Estimated Actual Expenditures in Action 2.2 was due to a salary increase after the LCAP was adopted.

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

Actions 2.1 CTE and 2.2 College Preparedness appears to be mostly effective in supporting our progress toward Goal 2 based on Dashboard, CAASPP, and local data.

- 2024 Dashboard Additional Reports

- There was an increase in the percentage of graduates meeting UC and CSU A-G requirements. All: +8.7%; Hispanic: -19.6%; White: +14.1%; SED: +6.5% (Metric M2.2)
- Only 1 student group increased in the percentage of students with successful completion of CTE program of study. All: -1.1%; Hispanic: -4.1%; White: +3.3%; SED: -13.1%. (Metric M2.3)
- The percentage of graduating cohort who have successfully completed A-G coursework AND a CTE Pathway increased for 3 reported student groups. All: +9.3%; Hispanic +0.6%; White: +15.2%; SED: -4.3%. (Metric M2.4)
- On the 2024 SBA for the percentage of pupils who demonstrate college preparedness as assessed in the Early Assessment Program (EAP) in ELA 3 of our 4 student groups increased (All: +0.24%; Hispanic: +14.75%; White: -6.11%; SED: +4.07%), but in Math all student groups decreased (All: -6.54%; Hispanic: -16.67%; White: -4.13%; SED: -4.22%:, and in Science 1 student group increased (All: -0.24%; Hispanic: -0.92%; White: +0.58%; SED: -13.18%). (Metric M2.6)
- We decreased our High School Dropout Rate by 1.65% to 2.7%. (Metric M2.7)
- On the 2024 Dashboard for High School Graduation Rate our SED student group increased 3.5% but overall we declined 1%. (Metric M2.8)

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.

There are no changes to metrics. On the Dashboard metrics related to College and Career measures we often have few students in a student group and scores vary widely so we decided to leave our Year 3 Targets as they are for now.

Changes to Actions

Action 2.2: We added, *Refine our system of tracking student progress toward fulfilling UC/CSU A-G requirements.*

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	CTE	We will continue to offer and maintain a broad course of study through different pathways. We will ensure we are continuing to grow and develop our CTE pathways to ensure that we are providing high quality industry education and develop a system to track students within a CTE Pathway to make sure students who start a Pathway complete the Pathway.	\$359,000	No
2.2	College Preparedness	<p>The Director of Student Guidance will work with students to increase participation in:</p> <ul style="list-style-type: none"> • Dual Enrollment • Seal of Biliteracy • 11th grade SBAC • CTE Pathways <p>The Director of Student Guidance will conduct student education and parent workshops on:</p> <ul style="list-style-type: none"> • UC/CSU A-G requirements • College admissions and financial aid • Refine our system of tracking student progress toward fulfilling UC/CSU A-G requirements 	\$47,352	No

Goal

Goal #	Description	Type of Goal
3	Provide continuous methods of communication and engagement that sustains ongoing connection with and involvement of the students, parents, staff, and the community with a clear focus in improving student achievement.	Broad

State Priorities addressed by this goal.

State Priorities: 1C, 3A, 5A, 5B, 6A, 6B, 6C

An explanation of why the LEA has developed this goal.

Parent involvement is crucial for student success. It creates a partnership between home and school that benefits the students academically, socially, and emotionally. The work we have been doing to improve Chronic Absenteeism and Suspension Rates has been effective. Our Chronic Absenteeism Rate has declined 5.4% to 13.7% (Aeries). According to the 2024 Dashboard, our Suspension Rate increased for most of our student groups, except SED. We must continue to work on attendance, and we still have work to do to improve student behavior. Only 56.8% of parents agree that the school enforces school rules equally for their child and all other students, 14.3% do not think the school is a safe place for their child, and 57.1% of parents say student vaping or e-cigarette use is a problem at this school. Many of these responses are an improvement from last year, but they are not where we want them to be. Our parents and community are very supportive of our school, especially our sports and CTE programs. Almost 86% of parents say the school keeps them well-informed about school activities. We would like to engage even more families in a variety of events and encourage more to be involved on committees. Only 28.6% of parents say they have served on a school committee, 85.7% have attended a school meeting, and 33.3% of parents say the school actively seeks the input of parents before making important decisions. This goal was developed to ensure that there is continuous, effective communication and engagement between the school district, students, parents, staff, and the community. By maintaining ongoing connection and involvement, we can better understand the needs and concerns of our educational partners, leading to more targeted and impactful initiatives to support student success. Effective communication can also help build a sense of community and shared responsibility for student achievement.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
M3.1	Priority 1C Facilities Inspection Tool Rating Source: Facilities Inspection Tool (FIT)	September 2023 Exemplary	September 2024 Exemplary		September 2026 Exemplary	No Difference
M3.2	Priority 3A This school seeks the input of parents before making important decisions. Source: Parent Survey	December 2023 56.1%	January 2025 33.33%		December 2026 75%	-22.77%
M3.3	Priority 5A Attendance Rate Source: P2 Attendance Report	April 2024 93.1%	April 2025 93.7%		April 2027 ≥95%	+0.6%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
M3.4	Priority 5B Chronic Absenteeism Rate Source: SIS	April 2024 19.1% All 15.4% EL 18.4% SED 34.8% SWD	April 2025 13.7% All 10% EL 25% SED 22.2% SWD		April 2027 ≤16% All ≤12% EL ≤16% SED ≤28% SWD	-5.4% All -5.4% EL +6.6% SED -12.6% SWD
M3.5	Priority 6A Pupil Suspension Rate Source: Dashboard	2023 Dashboard 2.8% All 2.8% White 3.4% Hispanic 3.0% SED 6.3% EL 2.8% SWD	2024 Dashboard 4.4% All 3.2% White 7.3% Hispanic 2.8% SED 0% EL 3.3% SWD		2026 Dashboard ≤2.5% All ≤2.5% White ≤2.5% Hispanic ≤2.5% SED ≤2.5% EL ≤2.5% SWD	+1.6% All +0.4% White +3.9% Hispanic -0.2% SED -6.3% EL +0.5% SWD
M3.6	Priority 6B Pupil Expulsion Rates Source: SIS	May 2024 0%	May 2025 0%		May 2027 0%	No Difference
M3.7	Priority 6C Percent of parents, students, and staff who feel the school is safe and who feel a sense of connectedness to the school. Source: Local Surveys	January 2024 <u>Safety</u> 74% Students 86% Parents 95% Staff <u>Connectedness</u> 62% Students 73.7% Parents 100% Staff	January 2025 <u>Safety</u> 53% Students 85.7% Parents 100% Staff <u>Connectedness</u> 30% Students 61.9% Parents 50% Staff		January 2027 <u>Safety</u> 80% Students 90% Parents 98% Staff <u>Connectedness</u> 75% Students 75% Parents 100% Staff	<u>Safety</u> -21% Students -0.3% Parents +5% Staff <u>Connectedness</u> -32% Students -11.8% Parents -50% Staff

Insert or delete rows, as necessary.

Goal Analysis for 2024/25

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

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

- We used the Why Vape? program. We gave prizes from the spirit pack as behavior incentives. Each month students who exhibited the monthly character trait was entered into a drawing for a prize. We developed a Universal Behavior Matrix and a Progressive Discipline approach along with consistent behavior expectations. The Student Store was started in the spring. (Action 3.1 Behavior)
- Our school's School Attendance Review Team met weekly to review attendance data, identify which students needed attendance letters or a parent meeting; and plan next steps. This team also met monthly with SCSOS Continuous Improvement staff on attendance. Each month

students were entered into a drawing for prizes. We drew 10% of the names entered each month. We used School Messenger to automatically notify parents if a student was tardy or absent (Aeries and Catapult). (Action 3.2 Attendance)

- Each quarter throughout the school year we offered Coffee with the Admin events but attendance was poor, instead we found that being available at school events and open to conversations provided opportunities for exchanges with parents and community members. Our Director of Student Guidance offered parent meetings for each grade level that included grades and attendance. (Action 3.3 Parent Engagement)

There were a couple of substantive differences between planned actions and actual implementation of the actions. In Actions 3.1 we did not find a Restorative Justice or PBIS training so we did not implement a PBIS model. As a staff we developed a Universal Behavior Matrix and a Progressive Discipline approach, along with consistent behavior expectations. Challenges in implementing actions in this goal included time to set up and start the Student Store. In Action 3.3 we did not hold parent workshops for Vape Escape Room; grades; attendance; or other topics because we did not have the interested parents. If we held the workshop during the day for students, parents were invited to attend. A challenge in Action 3.3 was getting parents to engage in meetings and decision making groups, but we do see the value in meetings to hear parent input so we will work on various ways to advertise the meetings and encourage attendance.

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 a material difference between Budgeted Expenditures and Estimated Actual Expenditures in two actions in Goal 3. We spent more in Action 3.1 because counseling services cost more than originally budgeted, and we spent more in Action 3.2 due to salary and cost to employ increases after the LCAP was approved.

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

Action 3.1 Behavior interventions do not appear to have been effective based on metrics. However, the 2024/25 school year was the first year we used our Universal Behavior Matrix and Progressive Discipline process. We also worked all year with staff on consistent behavior expectations. Therefore, we need more time to see if the actions will be effective in making progress toward Goal 2.

- As reported on the 2024 Dashboard our Suspension Rate increased for 4 of our 6 student groups (Metric M3.5)
- We have maintained a 0% Expulsion Rate. (Metric M3.6)

Action 3.2 Attendance is also a work in progress and based on metrics appears to be effective. During the 2024/25 school year we worked with SCSOS staff on Continuous Improvement in attendance and formed a School Attendance Review Team that met weekly to review attendance data, identify which students needed attendance letters or a parent meeting; and plan next steps.

- Our Attendance Rate has stayed about the same and is 93.7% (+0.6%). (Metric 3.3)
- Our Chronic Absenteeism Rate has declined 5.4% and is now 13.7% for all students. For English learners the rate declined 5.4% to 10%, and for SWD the rate declined 12.6% to 22.2%. Our SED student group had an increase of 6.6% to 25% (Aeries). (Metric 3.4)

Action 3.3 Parent Engagement saw varying degrees of effectiveness based on metrics and survey results. While input regarding the school environment is positive we need to find a way to involve more parents in groups and decision making committees on campus. Changes to the action can be found in prompt 4.

- Results decreased 22.77% in the metric, *This school seeks the input of parents before making important decisions.* (Metric M3.2)
- 2024/25 Parent Survey results (Strongly Agree/Agree):
 - This school treats all students with respect: 100%; 80.7% in 2024
 - This school has adults who really care about students: 100%; 86% in 2024
 - School staff treat parents with respect: 95.3%; 89.5% in 2024
 - The school keeps me well-informed about school activities: 85.8%; 84.2% in 2024
 - This school encourages me to be an active partner with the school in educating my child: 61.9%; 73.7% in 2024
- There was an increase in the percentage of parents who are involved in their student's 4-year college and career plan. All: 95%; 80% in 2024; SED: 98%, 80% in 2024; EL and SWD remained 100% (Goal 2, Metric M2.1)
- Fewer parents feel a sense of connectedness to the school (61.9% compared to 73.7% in 2024)

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.

There are no changes to metrics

Changes to Actions

Action 3.1: We have been doing this work during the 2024/25 school year and need more time to see the impact of the work so we added, *Continue work on refining the Universal Behavior Matrix and Progressive Discipline process. Throughout the year, work with staff on consistent behavior expectations.* We established the Student Store so in the 2025/26 LCAP we will maintain it.

Action 3.2: We have been doing Continuous Improvement work with SCSOS staff but it was not in the previous LCAP so we added, *Continuous Improvement with SCSOS staff (quarterly meetings)*

Action 3.3: We are removing Parent Workshops since there was little interest. We will find other ways to share the information. We will try out various forms of advertising and encouragement to increase parent participation in groups and decision making committees on campus.

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	Behavior	<ul style="list-style-type: none"> Restorative Justice <ul style="list-style-type: none"> Administration trainings on the development and implementation of a Restorative Justice Panel Why Vape? Program Behavior Incentives <ul style="list-style-type: none"> Prizes from spirit pack Monthly Character Traits letter <ul style="list-style-type: none"> Students who exhibit that trait are entered into a drawing that month for prizes. Maintain Student Store for students caught doing something good or caught behaving. Continue work on refining the Universal Behavior Matrix and Progressive Discipline process. Throughout the year, work with staff on consistent behavior expectations. 	\$19,642	No
3.2	Attendance	<ul style="list-style-type: none"> Principal will oversee attendance and refine our attendance policy; analyze attendance trends and develop programs to improve attendance; and lead our School Attendance Review Team (SART). Attendance Clerk to monitor attendance, send attendance letters as needed, and coordinate our SART process and meetings. Attendance Incentives: Students will be entered into a drawing for prizes, spin the wheel for prizes, prize for students with perfect attendance. School Messenger to automatically notify parents if a student is tardy or absent (Aeries and Catapult). Continuous Improvement with SCSOS staff (quarterly meetings) 	\$138,350	Yes
3.3	Parent Engagement	<ul style="list-style-type: none"> Coffee with the Admin: Quarterly morning meetings with the administration with the goal of making connections with parents. We will try out various forms of advertising and encouragement to increase parent participation in groups and decision making committees on campus. Grade level parent meetings: 9th grade beginning of school orientation; 10th grade discusses classes and events; 11th grade Junior Parent Night to review graduation requirements; 12th grade college information. 	\$0.00	No

Insert or delete rows, as necessary.

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$213,387	\$0.00

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
5.77%	0%	\$0.00	5.77%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #s)	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
Goal 1, Actions 1.1, 1.2, 1.3, 1.4, 1.5	<p>Based on an evaluation of metrics plus input from educational partners, we have determined that the emphasis in the 2025/26 LCAP must continue to be on increasing the rigor of our academic program while building in support for all students for college and career readiness. The actions for this work will be found in Goal 1.</p> <p>Metric M1.5 Dashboard: The academic achievement of all student groups increased significantly in ELA (All: 54.3 below, increased 60; SED: 69.2 below, increased 69.2) and Math (All: 141.6 below, increased 42.5; SED: 142.6 below, increased 59.3). In ELA and Math our All student group moved from the lowest performance level (Red) to Low (Orange).</p>	<p>The actions in Goal 1 work together to improve the academic achievement and graduation rate of all students but are directed at our Foster Youth, Homeless, and SED student groups and English learners.</p> <p>During the 2024/25 school year we were in our infancy in terms of the actions in Goal 1. The results of metrics indicate that the actions in Goal 1 were somewhat effective in making progress toward the goal. Even though we did not make the gains we desired as a result of our Professional Development, we saw good progress in student achievement on the Dashboard. Since we just completed year one of this three-year LCAP, we need time to see if our actions are truly effective, therefore we will maintain our actions in Goal 1 with</p>	<p>Progress will be measured by:</p> <p>M1.5: Priority 4A Dashboard for ELA and Math</p> <p>M1.6: Priority 4A CAASPP results for ELA and Math</p> <p>M1.10: Priorities 7B/C Percentage of unduplicated students and students with exceptional needs who are missing credits who participate in the credit recovery program and earn the needed credits.</p> <p>M2.8: Priority 5E High School Graduation Rate</p>

<p>Goal 1, Actions 1.1, 1.2, 1.3, 1.4, 1.5 <i>continued</i></p>	<p>Metric M1.6 CAASPP: On the 2024 SBA more student in our All and SED student groups met and/or exceeded the standard in ELA. All: 37.5% increased 0.24%; SED: 27.59% increased 4.07%. Both student groups declined in Math. All: 11.11%, 6.54%; SED: 6.9%, -4.22%.</p> <p>There continues to be a performance gap in both ELA and Math between our All student group and our SED student group as shown on the Dashboard and CAASPP results.</p> <p>Metric M1.10 Credit Recovery: We saw a large increase in the percentage of unduplicated students and students with exceptional needs who were missing credits who participated in the credit recover program and earned the needed credits: SED 21.67%, EL 20%, and SWD 66.6%. (Metric 1.10)</p> <p>Metric M2.8 Graduation Rate: Our Graduation Rate has continued to decline from 98.7% in 2019, 96.8% in 2022, to 95.7% in 2023 and 94.7% in 2024. The Graduation Rate for our SED student group increased 3.5% to 93.5% in 2024.</p> <p>There is a gap in our College/Career Indicator. Our All student group is 34.2% but our SED student group is 12.9%.</p> <p>On the 2024/25 Parent Survey, parents said: -How well does the school let you know how your child is doing in school between report cards: Very well 23.8%, Just Okay 33.3% -This school provides high quality instruction to my child: 66.6% (Strongly Agree/Agree) -My child is receiving adequate instruction from teachers to support assigned work: 52.4% (Strongly Agree/Agree)</p>	<p>some modifications to actions. A priority will be to develop a five year PD plan based on student outcomes and professional needs of teachers. Professional Development will include the continued work on increasing rigor and improving student success by using data to inform instruction and identify intervention needs. Our grade level and/or content teams will finish developing pacing plans, course maps, and common assessments for each course. Intervention will include strategic scheduling into smaller classes, academic support classes, paraeducator support, and several online programs. (Goal 1, Actions 1.1 Professional Development, 1.2 Team Planning, 1.3 Intervention, 1.4 Credit Recovery Program, 1.5 Data)</p> <p>A publication by Johns Hopkins School of Education states, "Comprehensive improvement plans must be based on a school needs assessment, include evidence-based interventions, and identify resource inequalities." (School Interventions Than Work: Targeted Support for Low-Performing Students July 2017). The actions in Goal 1 follow those guidelines and will provide ongoing assessments, additional targeted support, and monitoring of our English learners and our SED, Homeless, and Foster Youth student groups. Although these actions are being provided on an LEA-wide basis, we expect the academic performance, graduation rate, and college preparedness of our unduplicated pupils to improve at a greater rate than the All student group as a result of the actions in Goal 1.</p>	
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Goal and Action #s)	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
Goal 3, Action 3.2	<p>A 2023 publication by Attendance Works reports, <i>a student who is chronically absent any year between grades 8 and 12 is more than 7 times more likely to drop out</i>. School attendance is a strong indicator of student success. According to the US Department of Education, irregular attendance can predict whether students will drop out before graduation more accurately than test scores. The link between attendance and dropout rates has significant implications beyond the classroom. Students who do not complete high school are more likely to experience poverty, poor health, and involvement in the criminal justice system compared to their peers who graduate.</p> <p>Metric M3.3 Attendance Rate: - Our Attendance Rate has stayed about the same and is 93.7% (+0.6%).</p> <p>Metric M3.4 Chronic Absenteeism: Our local chronic absenteeism rate as of April 2025 declined 5.4% for our All and EL student groups and 12.6% for our SWD but increased 6.6% for our SED student group. (Metric 3.4)</p>	<p>The addition of Action 3.2 has improved the Attendance Rate for all students and decreased the Chronic Absenteeism Rate for all students except for our SED student group. Our Principal led our school's School Attendance Review Team which met weekly to review attendance data, identify which students needed attendance letters or a parent meeting; and plan next steps. This team also met monthly with SCSOS Continuous Improvement staff on attendance. Each month students were entered into a drawing for prizes. We drew 10% of the names entered each month. We used School Messenger to automatically notify parents if a student was tardy or absent. We saw an improvement in metrics but this action needs more time to truly determine the effectiveness of the action.</p> <p>Although we are providing this action on an LEA-wide basis, we expect our unduplicated student group to benefit more as a result of close monitoring and communication of attendance to families. Not only will their attendance improve but improved attendance will ensure all students, but especially students in our unduplicated student group, graduate and have college and career options beyond high school.</p>	<p>M3.3 Priority 5A Attendance Rate</p> <p>M3.4 Priority 5B Chronic Absenteeism Rate</p>

Insert or delete rows, as necessary.

Limited Actions

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

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

Insert or delete rows, as necessary.

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

N/A

Additional Concentration Grant Funding

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

East Nicolaus Joint Union High School District does not qualify for additional concentration grant add-on funding.

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

2025/26 Total Planned Expenditures Table

LCAP Year (Input)	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover – Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
2025/26	\$ 3,695,193	\$ 213,287	5.772%	0.000%	5.772%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 659,296	\$ -	\$ -	\$ 7,000	\$ 666,296.00	\$ 580,654	\$ 85,642

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non- personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Professional Development		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 9,000	\$ 2,000	\$ 7,000	\$ -	\$ -	\$ 4,000	\$ 11,000	0.000%
1	1.2	Team Planning		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%
1	1.3	Intervention		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 33,100	\$ -	\$ 33,100	\$ -	\$ -	\$ -	\$ 33,100	0.000%
1	1.4	Credit Recovery Program		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 3,000	\$ 7,500	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500	0.000%
1	1.5	Data: Assessments & Progress Monitoring		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 47,352	\$ -	\$ 47,352	\$ -	\$ -	\$ -	\$ 47,352	0.000%
2	2.1	CTE		No	LEA-wide		All	Ongoing	\$ 320,000	\$ 39,000	\$ 359,000	\$ -	\$ -	\$ -	\$ 359,000	0.000%
2	2.2	College Preparedness		No	LEA-wide		All	Ongoing	\$ 47,352	\$ -	\$ 47,352	\$ -	\$ -	\$ -	\$ 47,352	0.000%
3	3.1	Behavior		No	LEA-wide		All	Ongoing	\$ -	\$ 19,642	\$ 19,642	\$ -	\$ -	\$ -	\$ 19,642	0.000%
3	3.2	Attendance		Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 120,850	\$ 17,500	\$ 135,350	\$ -	\$ -	\$ 3,000	\$ 138,350	0.000%
3	3.3	Parent Engagement		No	LEA-wide		All	Ongoing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.000%

2025/26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$ 3,695,193	\$ 213,287	5.772%	0.000%	5.772%	\$ 233,302	0.000%	6.314%	Total:	\$ 233,302
								LEA-wide Total:	\$ 233,302
								Limited Total:	\$ -
								Schoolwide Total:	\$ -

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Professional Development	Yes	LEA-wide	English Learners and Low-Income	All	\$ 7,000	0.000%
1	1.2	Team Planning	Yes	LEA-wide	English Learners and Low-Income	All	\$ -	0.000%
1	1.3	Intervention	Yes	LEA-wide	English Learners and Low-Income	All	\$ 33,100	0.000%
1	1.4	Credit Recovery Program	Yes	LEA-wide	English Learners and Low-Income	All	\$ 10,500	0.000%
1	1.5	Data: Assessments & Progress Monitoring	Yes	LEA-wide	English Learners and Low-Income	All	\$ 47,352	0.000%
3	3.2	Attendance	Yes	LEA-wide	English Learners and Low-Income	All	\$ 135,350	0.000%

2024/25 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 783,177.00	\$ 814,078.00

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	Professional Development	Yes	\$ 9,510	\$ 14,024
1	1.2	Team Planning	Yes	\$ 2,500	\$ -
1	1.3	Intervention	Yes	\$ 27,500	\$ 28,199
1	1.4	Credit Recovery Program	Yes	\$ 11,700	\$ 11,686
1	1.5	Data: Assessments & Progress Monitoring	Yes	\$ 42,239	\$ 48,391
2	2.1	CTE	No	\$ 453,859	\$ 442,319
2	2.2	College Preparedness	No	\$ 42,239	\$ 48,391
3	3.1	Behavior	No	\$ 21,597	\$ 35,754
3	3.2	Attendance	Yes	\$ 171,533	\$ 185,314
3	3.3	Parent Engagement	No	\$ 500	\$ -

2024/25 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 216,672	\$ 259,782	\$ 282,115	\$ (22,333)	0.000%	0.000%	0.000% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Professional Development	Yes	\$ 7,310	\$ 11,474.00	0.000%	0.000%
1	1.2	Team Planning	Yes	\$ 2,500	\$ -	0.000%	0.000%
1	1.3	Intervention	Yes	\$ 27,500	\$ 28,199.00	0.000%	0.000%
1	1.4	Credit Recovery Program	Yes	\$ 11,700	\$ 11,686.00	0.000%	0.000%
1	1.5	Data: Assessments & Progress Monitoring	Yes	\$ 42,239	\$ 48,391.00	0.000%	0.000%
3	3.2	Attendance	Yes	\$ 168,533	\$ 182,365.00	0.000%	0.000%

2024/25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$ 3,612,403	\$ 216,672	0.000%	5.998%	\$ 282,115	0.000%	7.810%	\$0.00 - No Carryover	0.00% - No Carryover

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

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

Requirements

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

Complete the table as follows:

Metric #
<ul style="list-style-type: none">• Enter the metric number.
Metric
<ul style="list-style-type: none">• 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
<ul style="list-style-type: none">• Enter the baseline when completing the LCAP for 2024–25.<ul style="list-style-type: none">○ 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.<ul style="list-style-type: none">▪ 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
<ul style="list-style-type: none">• When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

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

For Technical Assistance

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

For Lowest Performing Dashboard Indicators

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

student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.

- These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).
 - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
 - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
 - LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

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

Purpose

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

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

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

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

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

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

LEA-wide and Schoolwide Actions

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

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

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

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

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

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

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

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA’s needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

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

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.

- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to

replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

East Nicolaus High School

2025-2026

Active Students by Grade

9/5/2025

Regular Program

Grade	Female	Male	Other Gender	Total
9	39	49	1	89
10	26	47	0	73
11	31	40	0	71
12	39	41	0	80
<hr/>				
Grand Total:	135	177	1	313

Breakdown of Inter-District and District of Choice Students:

Inter-District (44) 14.1%

District of Choice (167) 53.4%

TOTALS (211) 67.4%

Checks Dated 08/01/2025 through 08/31/2025

Board Meeting Date MON., SEPT. 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00638165	08/07/2025	AT&T	01-5900	E-RATE		192.33
00638166	08/07/2025	AT&T	01-5900	#9391027106		290.15
00638167	08/07/2025	AT&T	01-5900	#9391027105		60.05
00638168	08/07/2025	BUILD WITH THOMPSON	01-6200	WT ROOM/CONCRETE REPAIRS		15,200.00
00638169	08/07/2025	DIGITAL TECHNOLOGY SOLUTIONS	01-5800	MO NETWORK MONITORING		437.00
00638170	08/07/2025	GOLDEN BEAR ALARM SERVICES	01-5800	MO ALARM MONITORING		42.00
00638171	08/07/2025	INTERMEDIA.NET INC.	01-5900	PHONES 7/2-8/1/25		911.99
00638172	08/07/2025	J & J HEATING AND AIR CONDITIONING INC.	01-5802	BI-ANNUAL MAINT		3,270.00
00638173	08/07/2025	JW PEPPER AND SON INC	01-4300	MUSIC SHEETS (3)		217.69
00638174	08/07/2025	MARK MCMURRY	01-5800	AUG WATER OP/REPORT-TRAINING		420.00
00638175	08/07/2025	MOOS, JESSICA	01-9510	MCEC MILEAGE REIMB		164.29
00638176	08/07/2025	SHADD JANITORIAL SUPPLY	01-5600	CARPET CLEAN SOLUTIONS	168.76	
				CARPET CLEANER RENTALS	706.56	875.32
00638177	08/07/2025	STINEMAN'S FARM SUPPLY	01-4300	GROUPS		113.78
00638178	08/07/2025	SUTTER COUNTY SHERIFF	01-5800	LIVE SCAN		25.00
00638179	08/07/2025	JW PEPPER AND SON INC	01-4300	R25-00406		51.47
00638180	08/07/2025	PREMIER GRAD PRODUCTS ATTN: BOB SEBRING	01-4300	2025 DIPLOMAS/COVERS		980.91
00638181	08/07/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS	01-5800	FINAL COUNSELING SVC 2025		1,713.87
00638374	08/12/2025	CONTINENTAL ATHLETIC SUP. INC.	01-5800	RECOND FB EQUIPMENT		11,206.55
00638375	08/12/2025	CRANMER ENGINEERING INC.	01-5800	ANNUAL NITRATE TEST	45.00	
				MO BACTERIA TEST	400.00	445.00
00638376	08/12/2025	CORPORATE PAYMENT SYSTEMS	01-4300	HOME DEPOT/SAKRETE		86.49
00638377	08/12/2025	ENTERPRISE FM TRUST	01-7438	BIG RED, 2 VANS/LEASES	88.23	
			01-7439	BIG RED, 2 VANS/LEASES	1,091.85	1,180.08
00638378	08/12/2025	HUST BROTHERS INC	01-4300	RENTAL CHARGE		4.87
00638379	08/12/2025	LAKEVIEW ENERGY SERVICES	01-4303	FUEL/UNLD 87		890.45
00638380	08/12/2025	NCVOA CHICO	01-5800	VOLLEYBALL OFFICIALS		3,530.00
00638381	08/12/2025	PURCHASE POWER	01-5900	LATE FEE/FIN CHG		48.10
00638382	08/12/2025	US BANK EQUIPMENT FINANCE	01-5601	(3) COPIER LEASE PMT		1,862.47
00638383	08/12/2025	VERIZON WIRELESS	01-4300	CELL PHONES/IPADS	63.96	
			01-5800	BUS CLASS IPADS	160.00	
			01-5900	CELL PHONES/IPADS	415.76	639.72
00638384	08/12/2025	VITAL RECORDS CONTROL	01-5800	MO SHREDDING		135.10
00638385	08/12/2025	WAXIE'S ENTERPRISES INC	01-4300	BLUE NITRILE GLOVES		63.11
00638765	08/19/2025	ACCREDITING COMMISSION	01-5300	2025-26 MEMBERSHIP		1,270.00
00638766	08/19/2025	ENTERPRISE ELEM SCHOOL DIST	01-5300	FOOD PURCH CO-OP		175.00
00638767	08/19/2025	ENTERPRISE FM TRUST	01-7438	SPED VAN LEASE	125.60	

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

ERP for California

Page 1 of 3

Checks Dated 08/01/2025 through 08/31/2025

Board Meeting Date MON., SEPT. 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00638767	08/19/2025	ENTERPRISE FM TRUST	01-7439	SPED VAN LEASE	914.95	1,040.55
00638768	08/19/2025	GROUNDED ELECTRIC	01-5600	PRINT SHOP PLUG REPAIR		250.00
00638769	08/19/2025	JW PEPPER AND SON INC	01-4300	PARANOID		64.35
00638770	08/19/2025	MARK MCMURRY	01-5800	JULY WATER/QTRLY REPORT		335.00
00638771	08/19/2025	MARYSVILLE JUSD	01-4300	ENVELOPE PRINTING		779.40
00638772	08/19/2025	MAYRA BAUTISTA	01-5200	STAFF DEV/LUNCH		600.00
00638773	08/19/2025	MRS. NELSONS BOOK COMPANY	01-4100	9TH GR ENGLISH/FILL IN		245.33
00638774	08/19/2025	PACIFIC GAS & ELECTRIC	01-5500	#1297212437-9	2,789.35	
				#1338879101-7	2,431.01	
				#1380545765-5	360.69	
				#1422212429-0	9,281.22	14,862.27
00638775	08/19/2025	RECOLOGY YUBA-SUTTER	01-5500	AUGUST GARBAGE		1,548.19
00638776	08/19/2025	REESE EXCAVATING	01-5800	GRAVEL BASE/DROP OFF		5,790.00
00638777	08/19/2025	SUTTER COUNTY SHERIFF	01-5800	LIVE SCAN/HATCHER		51.50
00638778	08/19/2025	SYSCO-SACRAMENTO INC.	01-4700	NUTRITION SVC FOOD		739.59
00638779	08/19/2025	UNIVERSAL ATHLETICS LLC	01-4300	STAMPED FOOTBALLS		1,021.41
00638898	08/21/2025	BUCKMASTER OFFICE SOLUTIONS	01-4300	POSTER PRINTER SUPPLIES		2,994.14
00638899	08/21/2025	CALIFORNIA SCHOOL BOARDS ASSOC - CSB (6744)	01-5800	CSBA/ELA MEMBERSHIP	6,123.00	
				GAMUT POLICY	3,900.00	10,023.00
00638900	08/21/2025	CENIOM INC	01-5800	WEBROOT LIC/ANNUAL 44 USERS		811.80
00638901	08/21/2025	CONTINENTAL ATHLETIC SUP. INC.	01-5800	RECONDITION CLOTHING/FB		279.53
00638902	08/21/2025	ENHS REVOLVING CHECKING ACT	01-5800	2025 2ND QTR DIESEL FUEL TAX	8.00	
				PY MVL TRACK STARTERS/INV# 105-01	51.44	
				REIMB CERT FINGERPRINTS	67.00	126.44
00638903	08/21/2025	FOSTER, MARIA B	01-5200	OFC STAFF MTG/LUNCH		60.00
00638904	08/21/2025	SIGNWORX	01-4300	NEW DROP OFF SIGNAGE		203.51
00638905	08/21/2025	STINEMAN'S FARM SUPPLY	01-4300	M&O SUPPLIES		70.39
00638906	08/21/2025	SYSCO-SACRAMENTO INC.	01-4700	NUTRITION FOOD		2,372.24
00638907	08/21/2025	FAMILY FENCING	01-9510	FENCING REPLACEMENT FOR SB & BB		10,191.00
00639422	08/28/2025	AMAZON CAPITAL SERVI CES INC	01-4300	AG/TOLLENAAR	286.23	
				CTE/BUSINESS-PODIUM	212.65	
				CTE/BUSINESS-STORAGE BINS	28.95	
				MASSEY/OFC STOOLS	139.41	
				MASSEY/OFC SUPPLY	29.98	
				MASSEY/OFFICE	16.29	
				MAYRA/OFFICE	18.01	
				OFFICE/MISC OFC SUPPLY	47.04	

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

Checks Dated 08/01/2025 through 08/31/2025

Board Meeting Date MON., SEPT. 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00639422	08/28/2025	AMAZON CAPITAL SERVI CES INC	01-4300	TECH/2 MS SURF CHGRS	64.32	
				TECH/BANGAR SPLITTER	8.57	
			01-5200	FOSTER/BUSINESS	39.10	890.55
00639423	08/28/2025	BUCKMASTER OFFICE SOLUTIONS	01-5800	BUS COPIER MOVE		100.00
00639424	08/28/2025	BUILD WITH THOMPSON	01-6200	WT ROOM/RUBBER PAD REPAIRS		40,550.00
00639425	08/28/2025	CESAR CARILLO RUVALCABA	01-5800	JULY/GROUNDSKEEPER		4,527.24
00639426	08/28/2025	FOSTER, MARIA B	01-5200	STAFF PD/BREAKFAST		24.42
00639427	08/28/2025	GOLD STAR FOODS	01-4700	NUTRITION FOOD SUPPLIES		1,824.86
00639428	08/28/2025	HARVEY & SONGER INC	01-5600	2019 VAN/TIRE SENSORS	148.71	
			01-5800	2019 VAN/TIRE SENSORS	231.81	380.52
00639429	08/28/2025	LOZANO SMITH LLP	01-5805	MATTER #000001	440.00	
				MATTER #000015	6,498.15	
				MATTER #000611	4,940.56	11,878.71
00639430	08/28/2025	SSDA	01-5300	MBRSHIP RENEWAL		900.00
00639431	08/28/2025	STINEMAN'S FARM SUPPLY	01-4300	KEYS, CABLE TIES	66.57	
				M&O MISC	53.32	119.89
00639432	08/28/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS	01-9510	2024/25 VISION SCREENING		357.74
00639433	08/28/2025	SYSCO-SACRAMENTO INC.	01-4700	A LA CARTE ITEMS	781.66	
				NUTRITION/FOOD	578.01	1,359.67
00639434	08/28/2025	TRI-COUNTY SCHOOLS INS. GROUP	01-9514	HEALTH INS SEPT 2025		40,065.00
Total Number of Checks					67	203,941.03

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	67	203,941.03
Total Number of Checks		67	203,941.03
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			203,941.03

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

REGULAR MEETING MINUTES OF THE BOARD OF TRUSTEES

EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT
2454 Nicolaus Avenue, Nicolaus, CA 95659

Monday, August 11, 2025

6:00 p.m. Closed Session

6:30 p.m. Open Session

Closed Session to Follow

Meeting to be held in the Spartan Success Center

1. CALL TO ORDER Time: 6:00 p.m.

2. PUBLIC SESSION—ROLL CALL FOR

	Present	Absent
Tom Engler (President)	<u> X </u>	<u> </u>
Tommy Hintz (Clerk)	<u> </u>	<u> X </u>
David Fales	<u> X </u>	<u> </u>
Jeff Moore	<u> X </u>	<u> </u>
Erin VanDyke	<u> </u>	<u> X </u>

Present: Neil Stinson, Rebecca Gillespie, Maria Foster, Debbie Coupé, Sandy Jopson, Leslie Lauppe, Kevin Coulter

3. CLOSED SESSION Time: 6:01 p.m.

Prior to breaking into closed session is the time to identify closed session topics of discussion and to allow for public comment on closed session topics. Immediately following public comments, the Board of Trustees will adjourn to closed session.

- CONFERENCE WITH LEGAL COUNSEL- Existing Litigation (*Government code 54956.9(d)(1)*)
Sutter County Case No. CVCS23-0000492

RECONVENE – CLOSED SESSION REPORT OUT Time: 6:32 p.m.

Action taken: Nothing to report out

4. PLEDGE OF ALLEGIANCE

5. APPROVAL OF AGENDA

Prior to approval, Stinson asked to have the Board scratch Cochran and Farrell on 7.6 Monthly Personnel Report; they had been approved at the May board meeting.

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

6. PUBLIC COMMENT

Sandy Jopson stated she had held a dinner reception on campus last Saturday and everyone commented on how nice our school looks and she would especially like to thank Johnny Krieg (custodian) for assisting her with set-up and clean-up. He did an amazing job and went above and beyond to help. She thanked everyone for allowing them to have their event here.

Stinson introduced our new AD, Kevin Coulter to the Board, stating he jumped right in and has been here daily since the end of last school year.

7. ACTION ITEMS

7.1 Review and Approve Resolution #2526-I Regarding Board Vacancy and Provisional Appointment

Stinson announced that Board Member, Tommy Hintz had submitted his letter of resignation from the Board, effective 08/01/25, due to his family moving from the District. He asked for a sub-committee to be formed. Engler and Moore volunteered to be on a sub-committee for the processing of potential Board applicants.

Engler stated applicants would be interviewed during public session at the next Board meeting and someone could be appointed and sworn in at that meeting. We're hopeful that this will avoid a special election, which would be costly to the District.

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

7.2 Review and Approve Updated Grant Writing Policy – Application and Approval Process

Discussion: Engler stated the District's attorneys looked over contracts with Shelli Stinson and found nothing, but stated that Neil cannot participate in anything having to do with a contract with Shelli Stinson. Policies were to be updated to make sure there is no conflict of interest and Legal counsel wrote the new contract.

Public reply (Carrie P), there's confusion; are people to find grants or look for grants? A grant writer is different than just looking for a grant. Seems unclear as to what the grant writing contract is for. Stated she is happy to help and make sure it's in their best interest. Her offer stands to help, she will share list. Engler replied, that we will advertise that we are looking for a grant writer. Our goal is to have a grant writing pool, come to the Board and we would decide whether or not we want them to pursue the grants that they have found. Public reply (Jopson) asked in regards to the policy writers, questioned about what hours were worked on those grants. She would like to see a record keeping of those hours logged somewhere.

Motion: Moore Second: Fales Vote: 3-0 Abstentions: None

7.3 Review and Approve Updated Board Bylaw 9270 – Conflicts of Interest

Motion: Moore Second: Fales Vote: 3-0 Abstentions: None

7.4 Review and Approve Overnight Trip / FFA National Conf (Oct 27-Nov 1)

Stinson stated that it was just recently announced that we had an FFA student reach the finals and she will compete at National Conference, so they will have a group going again this year. Had not originally planned to attend.

Motion: Moore Second: Fales Vote: 3-0 Abstentions: None

7.5 Review and Approve 2025-26 Parent, Student & Athletic Handbook

Prior to approval, there was a motion to approve as is, without the Vape Policy, and revisit the Vape policy separately after there is a full Board.

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

7.6 Review and Approve the Monthly Personnel Report (removed Cochran & Farrell; approved in May)

Motion: Moore Second: Fales Vote: 3-0 Abstentions: None

7.7 Review and Approve Williams Quarterly Uniform Complaints (Apr-May-Jun)

Motion: Moore Second: Fales Vote: 3-0 Abstentions: None

7.8 Review and Approve Tenure of Certificated Staff Member (Moos)

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

7.9 Review and Approve Update to Signers on (3) Umpqua/Columbia Bank Accounts (ASB, Nutrition and Revolving)

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

7.10 Review and Approve Disposal of District Assets or Equipment

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

8. REPORTS/UPDATES

8.1 **Athletic Director updates** – Kevin reported that Volleyball had a scrimmage with Bradshaw Christian and Football will scrimmage at Lincoln. Basketball schedules are being updated.

8.2 **Director of Guidance updates** – Mrs. G reports our enrollment is currently at 333, but we do have several kids that we expect to "no show" so this number will change once school starts. Schedule pickup starts tomorrow with Seniors, then Juniors the next day and so on until Freshman Orientation on Friday. Senior Night will be 8/27, discussing graduation and all things Senior. Sept. 10th is back-to-school night, we have a Food Truck coming. CCAP and dual enrollment has started today. The bulk of kids will start next week.

8.3 **Board of Trustees** – Engler stated the front parking lot was completely full tonight, presuming it's mostly our Jr. Spartans program. He asked Stinson to speak to them about keeping that front lot open for school business, like tonight's meeting.

- 8.4 **Superintendent/Principal updates** — Stinson reported on Facilities: a portion of the weight room repairs have been completed; cut out the damaged portions of the concrete and poured new concrete. Flooring Co was here today, new rubber will arrive Monday and be installed Tues-Wed, as well as the added thick padding under the weight drop areas. Waiting on the final bid for the JV Baseball backstop, we have received the insurance check for this job. Our goal is to start on that right away.
- Staffing, we will have a FT Math position open, and Mrs. Galli will be the long-term sub in that class with the help of a Para-educator. Bus driver position still open, and we desperately need to fill that position. At 4pm today, we had an applicant that appears to have their bus driver license. Admin position will remain open till further notice. We have one more Para position still open. CTE Patient Care Coordinator position open. P/T Ag teacher position for grammar schools still open as well. Other report out: Annette Alberti has done a great job on consulting for us. We haven't received anything back yet as far as revisions. We are continuing the "No Cell Bell to Bell" mantra and continue to enforce. Most schools now ban cell phones at school. Studies show students are on their phones an average of 43 minutes/day during school. There are now 24 states that have restrictive cell phone laws in place. Fales asked about class size cap of 85/max 90. Gillespie replied that the policy is based on "average" so when we have a smaller class, it allows fluctuation. Fales asked when we could take a look at dropping the District of Choice policy and Stinson stated he believed it is October 15th. Fales asked about the process on student drop-off in the gravel lot. Stinson stated messaging will go out to parents regarding the change, bus drop off will return to the front circle drive. Late arrivals will be allowed to drop off in front for check in purposes. Stinson also reported: several FFA Alumni will be receiving their American Farmer degrees at the National Conference. We will be celebrating the 10-year anniversary of the CIF State Championship Football Team at our first home game on 9/5/25. This will include football players, statisticians, cheerleaders and coaches. Our new Campus Culture Coordinator, Tommy DeGeorge, will be working into position, and Keith Turner will cover some of the days he cannot be on campus. He will be here F/T starting in January. Fales requested to see the resumes of those who were hired.
- {Also, see Superintendent Notes attached}*

9. **CONSENT AGENDA**

The following items on the Consent Agenda may be acted upon through one motion. Board Members may request that individual items be withdrawn from the Consent Agenda for separate action.

- 9.1 Certification of Warrants and Expenditures (June, 2025) - \$200,530.10
- 9.2 Certification of Warrants and Expenditures (July, 2025) - \$275,670.95
- 9.3 Approval of Public Hearing Board Meeting Minutes – June 9, 2025
- 9.4 Approval of Regular Board Meeting Minutes – June 12, 2025

Motion: Fales Second: Moore Vote: 3-0 Abstentions: None

10. **FUTURE BOARD AGENDA ITEMS**

- 10.1 Gann Amendment
- 10.2 Sufficiency of Materials
- 10.3 2024-2025 Unaudited Actuals
- 10.4 Sutter Pointe
- 10.5 Classified Schedule Increase
- 10.6 Inter-District / District of Choice policy review / presentation on differences
- 10.7 Full Board revisit Vaping Policy
- 10.8 Class size Cap/Max

11. **PUBLIC COMMENT**

Carrie P. thanked the Admin/Board for adding the Board documents to the website. She also stated that the girls really like the new Volleyball coaches, Keith & Jennifer Turner.

12. **CLOSED SESSION**

Time: 7:45 p.m.

Prior to breaking into closed session is the time to identify closed session topics of discussion and to allow for public comment on closed session topics. Immediately following public comments, the Board of Trustees will adjourn to closed session.

- **CONFERENCE WITH LEGAL COUNSEL-** (*Government code 54956.9*)
Existing Litigation (*Government code 54956.9(d)(1)*)
Sutter County Case No. CVCS23-0000492

- PUBLIC EMPLOYEE'S DISCIPLINE/DISMISSAL/RELEASE pursuant to *Government code 54957*
- CONFERENCE WITH LABOR NEGOTIATORS – ENTA, Classified and Management
(*Government Code Section 54957.6*)

RECONVENE – CLOSED SESSION REPORT OUT

Time: 8:52 p.m.

Action taken: Nothing to report out

13. ADJOURNMENT

Time: 8:53 p.m.

Motion: Moore

Second: Fales

Vote: 3-0

Abstentions: None

Board President

Board Secretary



East Nicolai Union High School District

2024-25 Unaudited Actuals

Neil Stinson
Superintendent

Revenues

2024-25 Unaudited Actuals

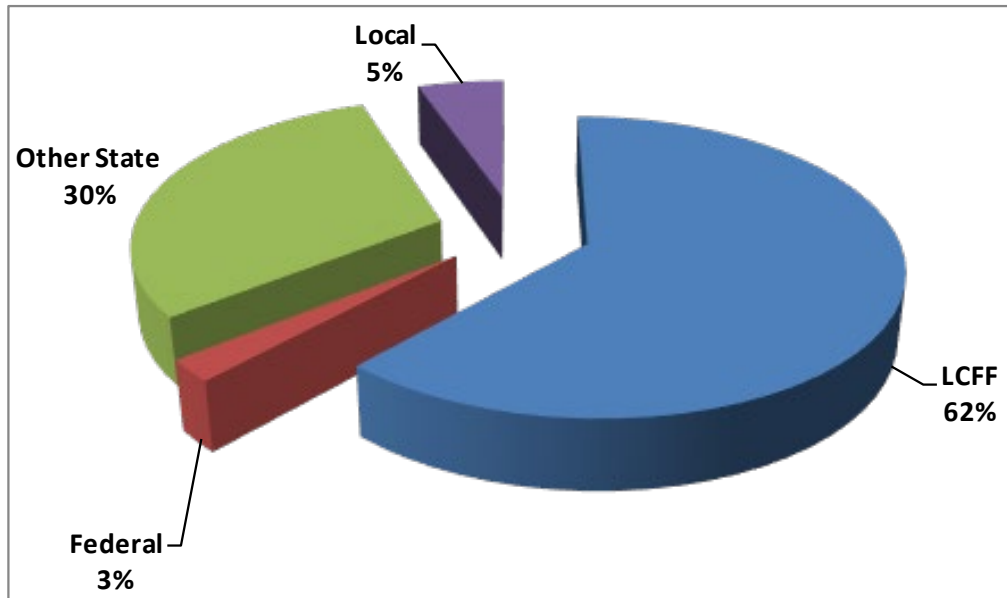
Revenues		
LCFF	\$	4,066,258.93
Federal	\$	156,988.65
Other State	\$	1,995,990.81
Local	\$	350,399.17
Total	\$	6,569,637.56

East Nicolaus Union High School District

2454 Nicolaus Avenue, Nicolaus, CA 95659

Revenues

2024-25 Unaudited Actuals



East Nicolaus Union High School District

2454 Nicolaus Avenue, Nicolaus, CA 95659

Expenditures

2024-25 Unaudited Actuals

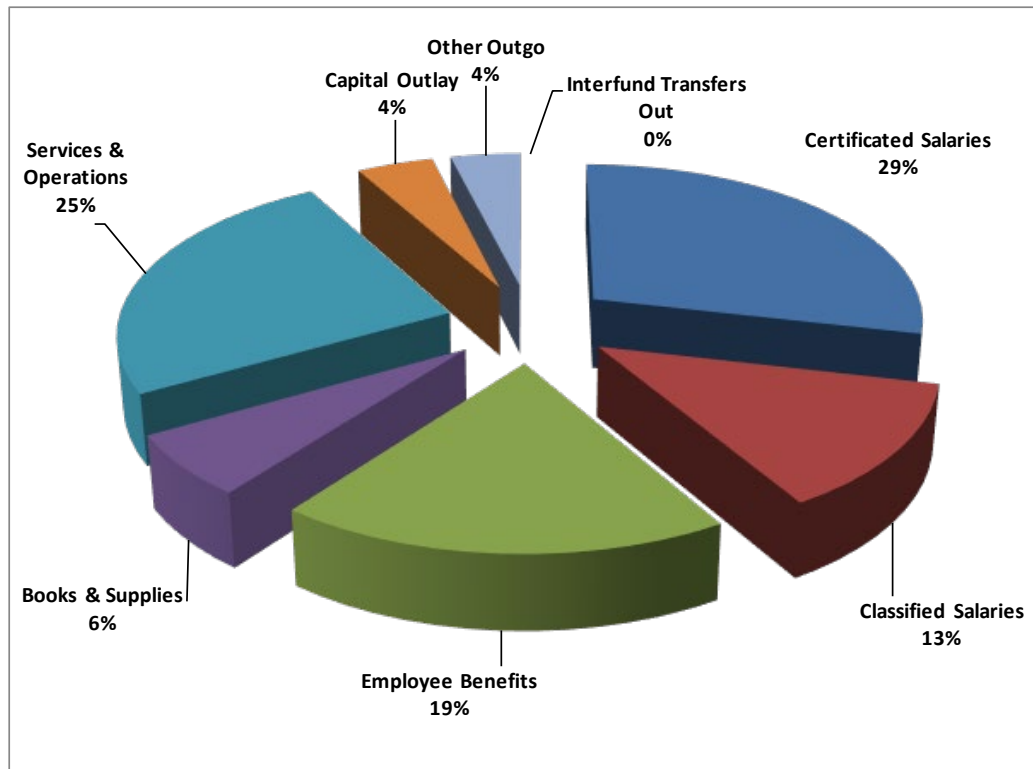
Expenditures & Interfund Transfers	
Certificated Salaries	\$ 1,813,469.41
Classified Salaries	814,678.16
Employee Benefits	1,205,608.05
Books & Supplies	399,868.66
Services & Operations	1,590,651.95
Capital Outlay	271,291.75
Other Outgo	247,209.46
Interfund Transfers Out	-
Total	\$ 6,342,777.44

East Nicolaus Union High School District

2454 Nicolaus Avenue, Nicolaus, CA 95659

Expenditures

2024-25 Unaudited Actuals



East Nicolaus Union High School District

2454 Nicolaus Avenue, Nicolaus, CA 95659

General Fund Summary

General Fund Summary Comparison				
	2024-25 Estimated Actuals	2024-25 Unaudited Actuals	Difference	
Adjusted Beginning Balance	\$ 2,098,221.00	\$ 2,098,222.82	\$ 1.82	
Revenues ¹	6,548,848.00	6,569,637.56	20,789.56	
Expenditures ²	6,465,446.00	6,342,777.44	(122,668.56)	
Excess (Deficiency) of Revenues Over Expenditures	83,402.00	226,860.12	143,458.12	
Interfund Transfers - In	157,381.00	-	(157,381.00)	
Interfund Transfers - Out	-	-	-	
Other Sources	-	-	-	
Net Increase (Decrease)	240,783.00	226,860.12	(13,922.88)	
Ending Balance	\$ 2,339,004.00	\$ 2,325,082.94	\$ (13,921.06)	
1 The increase in revenue is primarily a result of increasing State and Federal funds to match actual expenditures.				
2 The decrease in expenditures is primarily due to planned materials and supplies purchases that did not materialized, as well as a capital project that was not completed in 24-25.				

East Nicolaus Union High School District

2454 Nicolaus Avenue, Nicolaus, CA 95659

G = General Ledger Data; S = Supplemental Data

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

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	43.37%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$327,760.39
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$2,997,624.69
	Appropriations Subject to Limit	\$2,997,624.69
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	11.20%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 08, 2025

Printed Name: _____

Title: _____

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Ron Sherrod

Title: Assistant Superintendent,
Business Services

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

NICOLAAS HOOGEVEEN
Name
DIRECTOR OF BUSINESS SERVICES
Title
530.822.2915
Telephone
NICOLAASH@SUTTER.K12.CA.US
E-mail Address

For School District:

NEIL STINSON
Name
SUPERINTENDENT
Title
530.656.2255
Telephone
NSTINSON@EASTNICOLAUS.K12.CA.US
E-mail Address

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	4,066,258.93	0.00	4,066,258.93	4,146,087.00	0.00	4,146,087.00	2.0%
2) Federal Revenue		8100-8299	0.00	156,988.65	156,988.65	0.00	128,597.00	128,597.00	-18.1%
3) Other State Revenue		8300-8599	76,571.61	1,919,419.20	1,995,990.81	70,130.00	682,031.00	752,161.00	-62.3%
4) Other Local Revenue		8600-8799	314,760.23	35,638.94	350,399.17	233,220.00	26,400.00	259,620.00	-25.9%
5) TOTAL, REVENUES			4,457,590.77	2,112,046.79	6,569,637.56	4,449,437.00	837,028.00	5,286,465.00	-19.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,417,667.60	395,801.81	1,813,469.41	1,554,335.00	402,816.00	1,957,151.00	7.9%
2) Classified Salaries		2000-2999	563,951.97	250,726.19	814,678.16	537,901.00	392,472.00	930,373.00	14.2%
3) Employee Benefits		3000-3999	807,681.03	397,927.02	1,205,608.05	856,983.00	485,033.00	1,342,016.00	11.3%
4) Books and Supplies		4000-4999	200,357.31	199,511.35	399,868.66	162,637.00	291,163.00	453,800.00	13.5%
5) Services and Other Operating Expenditures		5000-5999	1,235,305.28	355,346.67	1,590,651.95	847,541.00	164,038.00	1,011,579.00	-36.4%
6) Capital Outlay		6000-6999	139,061.93	132,229.82	271,291.75	25,000.00	0.00	25,000.00	-90.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	22,181.17	225,028.29	247,209.46	27,294.00	234,514.00	261,808.00	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,946.09)	6,946.09	0.00	(6,278.00)	6,278.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,379,260.20	1,963,517.24	6,342,777.44	4,005,413.00	1,976,314.00	5,981,727.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,330.57	148,529.55	226,860.12	444,024.00	(1,139,286.00)	(695,262.00)	-406.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(597,244.11)	824,104.23	226,860.12	(214,288.00)	(480,974.00)	(695,262.00)	-406.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,215,062.22	861,902.74	2,076,964.96	639,075.97	1,686,006.97	2,325,082.94	11.9%
b) Audit Adjustments		9793	21,257.86	0.00	21,257.86	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,236,320.08	861,902.74	2,098,222.82	639,075.97	1,686,006.97	2,325,082.94	10.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,236,320.08	861,902.74	2,098,222.82	639,075.97	1,686,006.97	2,325,082.94	10.8%
2) Ending Balance, June 30 (E + F1e)			639,075.97	1,686,006.97	2,325,082.94	424,787.97	1,205,032.97	1,629,820.94	-29.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	2,072.16	0.00	2,072.16	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,686,006.97	1,686,006.97	0.00	1,221,032.97	1,221,032.97	-27.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	317,138.87	0.00	317,138.87	299,086.00	0.00	299,086.00	-5.7%
Unassigned/Unappropriated Amount		9790	316,864.94	0.00	316,864.94	125,701.97	(16,000.00)	109,701.97	-65.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,372,188.40	1,712,482.70	3,084,671.10				
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	3,000.00	0.00	3,000.00				
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	132,910.41	132,910.41				
3) Accounts Receivable		9200	112,156.33	169,574.96	281,731.29				
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	2,072.16	0.00	2,072.16				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,489,416.89	2,014,968.07	3,504,384.96				
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	492,135.92	176,495.33	668,631.25				
2) Due to Grantor Governments		9590	358,205.00	0.00	358,205.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	152,465.77	152,465.77				
6) TOTAL, LIABILITIES			850,340.92	328,961.10	1,179,302.02				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			639,075.97	1,686,006.97	2,325,082.94				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,510,014.00	0.00	1,510,014.00	1,901,240.00	0.00	1,901,240.00	25.9%
Education Protection Account State Aid - Current Year		8012	1,034,151.00	0.00	1,034,151.00	735,874.00	0.00	735,874.00	-28.8%
State Aid - Prior Years		8019	4,712.00	0.00	4,712.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	9,771.80	0.00	9,771.80	9,698.00	0.00	9,698.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	631.21	0.00	631.21	445.00	0.00	445.00	-29.5%
County & District Taxes									
Secured Roll Taxes		8041	1,407,106.00	0.00	1,407,106.00	1,407,206.00	0.00	1,407,206.00	0.0%
Unsecured Roll Taxes		8042	77,895.90	0.00	77,895.90	70,951.00	0.00	70,951.00	-8.9%
Prior Years' Taxes		8043	2,698.24	0.00	2,698.24	3,170.00	0.00	3,170.00	17.5%
Supplemental Taxes		8044	13,369.67	0.00	13,369.67	12,550.00	0.00	12,550.00	-6.1%
Education Revenue Augmentation Fund (ERAF)		8045	5,909.11	0.00	5,909.11	4,953.00	0.00	4,953.00	-16.2%
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			4,066,258.93	0.00	4,066,258.93	4,146,087.00	0.00	4,146,087.00	2.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,066,258.93	0.00	4,066,258.93	4,146,087.00	0.00	4,146,087.00	2.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	74,366.36	74,366.36	0.00	50,000.00	50,000.00	-32.8%
Donated Food Commodities		8221	0.00	7,818.17	7,818.17	0.00	0.00	0.00	-100.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		21,869.99	21,869.99		12,942.00	12,942.00	-40.8%
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		3,413.00	3,413.00		3,348.00	3,348.00	-1.9%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
Career and Technical Education	3500-3599	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	39,521.13	39,521.13	0.00	52,307.00	52,307.00	32.4%
TOTAL, FEDERAL REVENUE			0.00	156,988.65	156,988.65	0.00	128,597.00	128,597.00	-18.1%
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	115,844.95	115,844.95	0.00	90,000.00	90,000.00	-22.3%
Mandated Costs Reimbursements		8550	20,470.00	0.00	20,470.00	21,000.00	0.00	21,000.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	55,684.11	26,772.11	82,456.22	49,130.00	20,016.00	69,146.00	-16.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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		258,000.27	258,000.27		198,040.00	198,040.00	-23.2%
Arts and Music in Schools (Prop 28)	6770	8590		38,960.00	38,960.00		38,960.00	38,960.00	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	417.50	1,479,841.87	1,480,259.37	0.00	335,015.00	335,015.00	-77.4%
TOTAL, OTHER STATE REVENUE			76,571.61	1,919,419.20	1,995,990.81	70,130.00	682,031.00	752,161.00	-62.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	23,128.72	23,128.72	0.00	20,000.00	20,000.00	-13.5%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	52,880.74	3,305.24	56,185.98	43,000.00	0.00	43,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	7,861.21	7,861.21	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	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									

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	261,879.49	1,343.77	263,223.26	190,220.00	6,400.00	196,620.00	-25.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			314,760.23	35,638.94	350,399.17	233,220.00	26,400.00	259,620.00	-25.9%
TOTAL, REVENUES			4,457,590.77	2,112,046.79	6,569,637.56	4,449,437.00	837,028.00	5,286,465.00	-19.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,068,608.89	328,377.56	1,396,986.45	1,161,312.00	320,079.00	1,481,391.00	6.0%
Certificated Pupil Support Salaries		1200	54,260.64	46,133.40	100,394.04	95,236.00	61,313.00	156,549.00	55.9%
Certificated Supervisors' and Administrators' Salaries		1300	294,798.07	21,290.85	316,088.92	297,787.00	21,424.00	319,211.00	1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,417,667.60	395,801.81	1,813,469.41	1,554,335.00	402,816.00	1,957,151.00	7.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	80,000.00	80,000.00	New
Classified Support Salaries		2200	255,481.07	195,248.07	450,729.14	224,295.00	251,972.00	476,267.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	308,470.90	55,478.12	363,949.02	313,606.00	15,500.00	329,106.00	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	45,000.00	45,000.00	New
TOTAL, CLASSIFIED SALARIES			563,951.97	250,726.19	814,678.16	537,901.00	392,472.00	930,373.00	14.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	253,255.22	201,718.88	454,974.10	292,566.00	218,813.00	511,379.00	12.4%
PERS		3201-3202	127,935.63	54,608.43	182,544.06	129,688.00	93,821.00	223,509.00	22.4%
OASDI/Medicare/Alternative		3301-3302	65,581.09	28,376.56	93,957.65	61,686.00	37,332.00	99,018.00	5.4%
Health and Welfare Benefits		3401-3402	251,755.33	63,753.90	315,509.23	266,424.00	98,640.00	365,064.00	15.7%
Unemployment Insurance		3501-3502	1,026.49	341.73	1,368.22	1,048.00	402.00	1,450.00	6.0%
Workers' Compensation		3601-3602	32,492.75	10,830.41	43,323.16	33,058.00	12,703.00	45,761.00	5.6%
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	75,634.52	38,297.11	113,931.63	72,513.00	23,322.00	95,835.00	-15.9%
TOTAL, EMPLOYEE BENEFITS			807,681.03	397,927.02	1,205,608.05	856,983.00	485,033.00	1,342,016.00	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	14,043.22	14,043.22	0.00	12,481.00	12,481.00	-11.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	163,630.63	51,156.07	214,786.70	154,087.00	116,924.00	271,011.00	26.2%
Noncapitalized Equipment		4400	36,726.68	44,635.95	81,362.63	8,550.00	40,758.00	49,308.00	-39.4%
Food		4700	0.00	89,676.11	89,676.11	0.00	121,000.00	121,000.00	34.9%
TOTAL, BOOKS AND SUPPLIES			200,357.31	199,511.35	399,868.66	162,637.00	291,163.00	453,800.00	13.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,092.96	30,693.00	59,785.96	47,033.00	41,872.00	88,905.00	48.7%
Dues and Memberships		5300	14,980.13	2,754.13	17,734.26	16,020.00	6,016.00	22,036.00	24.3%
Insurance		5400 - 5450	53,996.00	0.00	53,996.00	56,000.00	0.00	56,000.00	3.7%
Operations and Housekeeping Services		5500	208,834.53	0.00	208,834.53	165,000.00	0.00	165,000.00	-21.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,295.92	1,846.71	101,142.63	101,820.00	3,114.00	104,934.00	3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	794,804.30	320,052.83	1,114,857.13	424,558.00	113,036.00	537,594.00	-51.8%
Communications		5900	34,301.44	0.00	34,301.44	37,110.00	0.00	37,110.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,235,305.28	355,346.67	1,590,651.95	847,541.00	164,038.00	1,011,579.00	-36.4%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	13,784.46	0.00	13,784.46	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,600.00	63,700.00	87,300.00	25,000.00	0.00	25,000.00	-71.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	101,677.47	68,529.82	170,207.29	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			139,061.93	132,229.82	271,291.75	25,000.00	0.00	25,000.00	-90.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	188,729.00	188,729.00	0.00	197,421.00	197,421.00	4.6%
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	23,917.00	23,917.00	0.00	23,093.00	23,093.00	-3.4%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	3,362.20	1,492.39	4,854.59	4,136.00	2,000.00	6,136.00	26.4%
Other Debt Service - Principal		7439	18,818.97	10,889.90	29,708.87	23,158.00	12,000.00	35,158.00	18.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			22,181.17	225,028.29	247,209.46	27,294.00	234,514.00	261,808.00	5.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,946.09)	6,946.09	0.00	(6,278.00)	6,278.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,946.09)	6,946.09	0.00	(6,278.00)	6,278.00	0.00	0.0%
TOTAL, EXPENDITURES			4,379,260.20	1,963,517.24	6,342,777.44	4,005,413.00	1,976,314.00	5,981,727.00	-5.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%

			2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	4,066,258.93	0.00	4,066,258.93	4,146,087.00	0.00	4,146,087.00	2.0%
2) Federal Revenue		8100-8299	0.00	156,988.65	156,988.65	0.00	128,597.00	128,597.00	-18.1%
3) Other State Revenue		8300-8599	76,571.61	1,919,419.20	1,995,990.81	70,130.00	682,031.00	752,161.00	-62.3%
4) Other Local Revenue		8600-8799	314,760.23	35,638.94	350,399.17	233,220.00	26,400.00	259,620.00	-25.9%
5) TOTAL, REVENUES			4,457,590.77	2,112,046.79	6,569,637.56	4,449,437.00	837,028.00	5,286,465.00	-19.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,574,334.75	717,835.45	2,292,170.20	1,696,615.00	908,366.00	2,604,981.00	13.6%
2) Instruction - Related Services	2000-2999		844,672.22	153,839.95	998,512.17	859,338.00	169,008.00	1,028,346.00	3.0%
3) Pupil Services	3000-3999		216,764.22	304,546.09	521,310.31	269,613.00	443,725.00	713,338.00	36.8%
4) Ancillary Services	4000-4999		209,318.38	479.00	209,797.38	151,026.00	6,279.00	157,305.00	-25.0%
5) Community Services	5000-5999		0.00	72,586.24	72,586.24	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		685,054.80	134,644.94	819,699.74	368,307.00	11,102.00	379,409.00	-53.7%
8) Plant Services	8000-8999		826,934.66	354,557.28	1,181,491.94	633,220.00	203,320.00	836,540.00	-29.2%
9) Other Outgo	9000-9999		22,181.17	225,028.29	247,209.46	27,294.00	234,514.00	261,808.00	5.9%
10) TOTAL, EXPENDITURES			4,379,260.20	1,963,517.24	6,342,777.44	4,005,413.00	1,976,314.00	5,981,727.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			78,330.57	148,529.55	226,860.12	444,024.00	(1,139,286.00)	(695,262.00)	-406.5%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(675,574.68)	675,574.68	0.00	(658,312.00)	658,312.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(597,244.11)	824,104.23	226,860.12	(214,288.00)	(480,974.00)	(695,262.00)	-406.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,215,062.22	861,902.74	2,076,964.96	639,075.97	1,686,006.97	2,325,082.94	11.9%
b) Audit Adjustments	9793		21,257.86	0.00	21,257.86	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,236,320.08	861,902.74	2,098,222.82	639,075.97	1,686,006.97	2,325,082.94	10.8%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,236,320.08	861,902.74	2,098,222.82	639,075.97	1,686,006.97	2,325,082.94	10.8%
2) Ending Balance, June 30 (E + F1e)			639,075.97	1,686,006.97	2,325,082.94	424,787.97	1,205,032.97	1,629,820.94	-29.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		2,072.16	0.00	2,072.16	0.00	0.00	0.00	-100.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,686,006.97	1,686,006.97	0.00	1,221,032.97	1,221,032.97	-27.6%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		317,138.87	0.00	317,138.87	299,086.00	0.00	299,086.00	-5.7%
Unassigned/Unappropriated Amount	9790		316,864.94	0.00	316,864.94	125,701.97	(16,000.00)	109,701.97	-65.4%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5330	Child Nutrition: Summer Food Service Program Operations	253,747.30	249,133.30
6230	California Clean Energy Jobs Act	51.00	51.00
6300	Lottery : Instructional Materials	63,858.36	74,874.36
6383	Golden State Pathways Program	959,195.32	549,115.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	28,013.73	18,425.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	35,407.81	43,029.81
7029	Child Nutrition: Food Service Staff Training Funds	4,459.22	4,459.22
7339	Dual Enrollment Opportunities	208,363.82	149,033.82
9010	Other Restricted Local	132,910.41	132,910.41
Total, Restricted Balance		1,686,006.97	1,221,032.97

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	269,574.56	150,000.00	338.4%
5) TOTAL, REVENUES			269,574.56	150,000.00	338.4%
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	133,196.90	65,000.00	-149.3%
5) Services and Other Operating Expenditures		5000-5999	133,394.33	65,000.00	-134.7%
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			266,591.23	130,000.00	-284.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,983.33	20,000.00	570.4%
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)			2,983.33	20,000.00	570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,945.58	166,928.91	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,945.58	166,928.91	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,945.58	166,928.91	1.8%
2) Ending Balance, June 30 (E + F1e)			166,928.91	186,928.91	12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	166,928.91	186,928.91	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	166,928.91		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			166,928.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			166,928.91		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	241,713.11	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	27,861.45	150,000.00	438.4%
TOTAL, REVENUES			269,574.56	150,000.00	338.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	128,134.11	65,000.00	-49.3%
Noncapitalized Equipment		4400	5,062.79	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			133,196.90	65,000.00	-149.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	33,887.02	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,507.31	65,000.00	-34.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,394.33	65,000.00	-134.7%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			266,591.23	130,000.00	-284.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	269,574.56	150,000.00	338.4%
5) TOTAL, REVENUES			269,574.56	150,000.00	338.4%
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		266,591.23	130,000.00	-51.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,591.23	130,000.00	-51.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,983.33	20,000.00	570.4%
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)			2,983.33	20,000.00	570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,945.58	166,928.91	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,945.58	166,928.91	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,945.58	166,928.91	1.8%
2) Ending Balance, June 30 (E + F1e)			166,928.91	186,928.91	12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	166,928.91	186,928.91	12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	166,928.91	186,928.91
Total, Restricted Balance		166,928.91	186,928.91

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,109.57	6,500.00	-28.6%
5) TOTAL, REVENUES			9,109.57	6,500.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,109.57	6,500.00	-28.6%
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)			9,109.57	6,500.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,854.67	377,964.24	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,854.67	377,964.24	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,854.67	377,964.24	2.5%
2) Ending Balance, June 30 (E + F1e)			377,964.24	384,464.24	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	355,000.00	355,000.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	22,964.24	29,464.24	28.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	368,849.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,114.87		
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			377,964.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			377,964.24		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,109.57	6,500.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,109.57	6,500.00	-28.6%
TOTAL, REVENUES			9,109.57	6,500.00	-28.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,109.57	6,500.00	-28.6%
5) TOTAL, REVENUES			9,109.57	6,500.00	-28.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,109.57	6,500.00	-28.6%
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)			9,109.57	6,500.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,854.67	377,964.24	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,854.67	377,964.24	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,854.67	377,964.24	2.5%
2) Ending Balance, June 30 (E + F1e)			377,964.24	384,464.24	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	355,000.00	355,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	22,964.24	29,464.24	28.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,023.72	8,388.00	-7.0%
5) TOTAL, REVENUES			9,023.72	8,388.00	-7.0%
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	3,100.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	3,100.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,023.72	5,288.00	-41.4%
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)			9,023.72	5,288.00	-41.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,612.79	31,636.51	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,612.79	31,636.51	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,612.79	31,636.51	39.9%
2) Ending Balance, June 30 (E + F1e)			31,636.51	36,924.51	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,948.05	36,236.05	17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	688.46	688.46	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	30,948.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	688.46		
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			31,636.51		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			31,636.51		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	727.98	250.00	-65.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,295.74	8,138.00	-1.9%
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			9,023.72	8,388.00	-7.0%
TOTAL, REVENUES			9,023.72	8,388.00	-7.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,100.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	3,100.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	3,100.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,023.72	8,388.00	-7.0%
5) TOTAL, REVENUES			9,023.72	8,388.00	-7.0%
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	3,100.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	3,100.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			9,023.72	5,288.00	-41.4%
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)			9,023.72	5,288.00	-41.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,612.79	31,636.51	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,612.79	31,636.51	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,612.79	31,636.51	39.9%
2) Ending Balance, June 30 (E + F1e)			31,636.51	36,924.51	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,948.05	36,236.05	17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	688.46	688.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	30,948.05	36,236.05
Total, Restricted Balance		30,948.05	36,236.05

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	433.38	1,500.00	246.1%
5) TOTAL, REVENUES			433.38	1,500.00	246.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			433.38	1,500.00	246.1%
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)			433.38	1,500.00	246.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,663.75	14,097.13	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,663.75	14,097.13	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,663.75	14,097.13	3.2%
2) Ending Balance, June 30 (E + F1e)			14,097.13	15,597.13	10.6%
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	13,590.77	15,090.77	11.0%
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	506.36	506.36	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	13,757.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	339.96		
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			14,097.13		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			14,097.13		
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	433.38	1,500.00	246.1%
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			433.38	1,500.00	246.1%
TOTAL, REVENUES			433.38	1,500.00	246.1%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
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%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	433.38	1,500.00	246.1%
5) TOTAL, REVENUES			433.38	1,500.00	246.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			433.38	1,500.00	246.1%
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)			433.38	1,500.00	246.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,663.75	14,097.13	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,663.75	14,097.13	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,663.75	14,097.13	3.2%
2) Ending Balance, June 30 (E + F1e)			14,097.13	15,597.13	10.6%
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	13,590.77	15,090.77	11.0%
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	506.36	506.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	13,590.77	15,090.77
Total, Restricted Balance		13,590.77	15,090.77

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	442.00	800.00	81.0%
4) Other Local Revenue		8600-8799	308,154.00	304,869.00	-1.1%
5) TOTAL, REVENUES			308,596.00	305,669.00	-0.9%
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	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	322,109.00	302,725.00	-6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			322,109.00	302,725.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,513.00)	2,944.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,513.00)	2,944.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,191.00	294,678.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,191.00	294,678.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,191.00	294,678.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			294,678.00	297,622.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	294,678.00	297,622.00	1.0%
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	294,678.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			294,678.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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 (must agree with line F2) (G10 + H2) - (I6 + J2)			294,678.00		
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	442.00	800.00	81.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			442.00	800.00	81.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	279,721.00	287,046.00	2.6%
Unsecured Roll		8612	13,210.00	12,123.00	-8.2%
Prior Years' Taxes		8613	985.00	400.00	-59.4%
Supplemental Taxes		8614	11,734.00	4,100.00	-65.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,504.00	1,200.00	-52.1%
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			308,154.00	304,869.00	-1.1%
TOTAL, REVENUES			308,596.00	305,669.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	180,000.00	145,000.00	-19.4%
Bond Interest and Other Service Charges		7434	142,109.00	157,725.00	11.0%
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)			322,109.00	302,725.00	-6.0%
TOTAL, EXPENDITURES			322,109.00	302,725.00	-6.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(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	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	442.00	800.00	81.0%
4) Other Local Revenue		8600-8799	308,154.00	304,869.00	-1.1%
5) TOTAL, REVENUES			308,596.00	305,669.00	-0.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	322,109.00	302,725.00	-6.0%
10) TOTAL, EXPENDITURES			322,109.00	302,725.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(13,513.00)	2,944.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,513.00)	2,944.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	308,191.00	294,678.00	-4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,191.00	294,678.00	-4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,191.00	294,678.00	-4.4%
2) Ending Balance, June 30 (E + F1e)			294,678.00	297,622.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	294,678.00	297,622.00	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	287.07	286.80	287.07	287.07	287.07	287.07
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)	287.07	286.80	287.07	287.07	287.07	287.07
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.82	2.82	2.84	2.84	2.84	2.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.82	2.82	2.84	2.84	2.84	2.84
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	289.89	289.62	289.91	289.91	289.91	289.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2023-24 Actual			2024-25 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,814,106.66		2,814,106.66			2,997,624.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	281.99		281.99			289.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2024-25 P2 Report			2025-26 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	289.89		289.89	289.91		289.91
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			289.89			289.91
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2024-25 Actual			2025-26 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	9,771.80		9,771.80	9,698.00		9,698.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	631.21		631.21	445.00		445.00
4. Secured Roll Taxes (Object 8041)	1,407,106.00		1,407,106.00	1,407,206.00		1,407,206.00
5. Unsecured Roll Taxes (Object 8042)	77,895.90		77,895.90	70,951.00		70,951.00
6. Prior Years' Taxes (Object 8043)	2,698.24		2,698.24	3,170.00		3,170.00
7. Supplemental Taxes (Object 8044)	13,369.67		13,369.67	12,550.00		12,550.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,909.11		5,909.11	4,953.00		4,953.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,517,381.93	0.00	1,517,381.93	1,508,973.00	0.00	1,508,973.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,517,381.93	0.00	1,517,381.93	1,508,973.00	0.00	1,508,973.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			38,439.49			40,624.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	251,001.70		251,001.70	203,320.00		203,320.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	251,001.70	0.00	289,441.19	203,320.00	0.00	243,944.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,544,165.00		2,544,165.00	2,637,114.00		2,637,114.00
25. LCFF State Aid - Prior Years (Object 8019)	4,712.00		4,712.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,548,877.00	0.00	2,548,877.00	2,637,114.00	0.00	2,637,114.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,569,637.56		6,569,637.56	5,286,465.00		5,286,465.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	64,047.19		64,047.19	43,000.00		43,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2024-25 Actual			2025-26 Budget		

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,814,106.66			2,997,624.69
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0280			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,997,624.69			3,190,990.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,517,381.93			1,508,973.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			34,786.80			34,789.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,769,683.95			1,925,961.79
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,769,683.95			1,925,961.79
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			32,360.99			28,168.82
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,549,742.92			1,537,141.82
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,737,322.96			1,897,792.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,549,742.92			
b. State Subventions (Line D8)			1,737,322.96			
c. Less: Excluded Appropriations (Line C23)			289,441.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,997,624.69			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			2,997,624.69			3,190,990.79
12. Appropriations Subject to the Limit (Line D9d)			2,997,624.69			
** Please provide below an explanation for each entry in the adjustments column."						

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) 47,523.04
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) 3,786,232.58

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.26%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
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) 403,925.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,803.73

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	10,358.26
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)	420,087.65
9. Carry-Forward Adjustment (Part IV, Line F)	188,730.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	608,818.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,274,516.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	998,512.17
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	406,184.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	197,337.08
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	72,586.24
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)	260,560.50
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,800.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	123,609.85
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)	811,726.03
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)	266,591.23
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)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,437,423.26
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.73%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	11.20%
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)	420,087.65
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	30,182.81
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 (4.81%) times Part III, Line B19); zero if negative	188,730.40
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.81%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.40%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	188,730.40
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)	188,730.40

Approved indirect cost rate: 4.81%
Highest rate used in any program: 2.40%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6388	289,761.89	6,946.09	2.40%

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	5,658.76	11,666.67	671,927.87	791.99	872,406.46	0.00	141,603.29
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	14.21	14.21	14.21	14.21	13.00		60.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					1.00		
6000 ROC/P					6.00		
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	14.21	14.21	14.21	14.21	20.00	0.00	60.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	1,777,969.44	1,398,712.78	3,176,682.22	545,144.36		3,721,826.58
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	182,121.40	0.00	182,121.40	31,253.51		213,374.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	61,636.73	43,620.32	105,257.05	18,062.96		123,320.01
6000	Regional Occupational Ctr/Prg (ROC/P)	978,211.02	261,721.94	1,239,932.96	212,782.52		1,452,715.48
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	72,586.24	0.00	72,586.24	12,456.39		85,042.63
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					190,202.89	190,202.89
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					309,085.48	309,085.48
----	Other Outgo					247,209.46	247,209.46
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	3,072,524.83	1,704,055.04	4,776,579.87	819,699.74	746,497.83	6,342,777.44

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,483,086.53	85,085.53	0.00	0.00	0.00	0.00	209,797.38			0.00	0.00	1,777,969.44
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	182,121.40	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	182,121.40
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,812.20	0.00	0.00	7,415.75	7,422.93	41,985.85	0.00			0.00	0.00	61,636.73
6000	ROC/P	622,150.07	0.00	8,066.04	208,691.55	139,303.36	0.00	0.00			0.00	0.00	978,211.02
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		72,586.24	0.00	0.00	0.00	72,586.24
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,292,170.20	85,085.53	8,066.04	216,107.30	146,726.29	41,985.85	209,797.38	72,586.24	0.00	0.00	0.00	3,072,524.83

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	690,045.29	567,064.20	141,603.29	1,398,712.78
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	43,620.32	0.00	43,620.32
6000	ROC/P	0.00	261,721.94	0.00	261,721.94
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		690,045.29	872,406.46	141,603.29	1,704,055.04

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	260,560.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	25,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	527,535.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,803.73
5	Total Central Administration Costs in General Fund and Charter Schools Funds	819,699.74
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,072,524.83
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,704,055.04
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,776,579.87
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	4,776,579.87
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	17.16%

Unaudited Actuals
2024-25
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	190,202.89				190,202.89
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			309,085.48		309,085.48
Other Outgo (Objects 1000 - 7999)				247,209.46	247,209.46
Total Other Costs	190,202.89	0.00	309,085.48	247,209.46	746,497.83

Unaudited Actuals
2024-25 Unaudited 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	1,813,469.41	301	0.00	303	1,813,469.41	305	0.00	16,000.00	307	1,797,469.41	309
2000 - Classified Salaries	814,678.16	311	42,835.50	313	771,842.66	315	78,765.55	86,765.55	317	685,077.11	319
3000 - Employee Benefits	1,205,608.05	321	22,600.78	323	1,183,007.27	325	18,818.16	20,053.35	327	1,162,953.92	329
4000 - Books, Supplies Equip Replace. (6500)	399,868.66	331	96,094.72	333	303,773.94	335	83,227.65	118,687.86	337	185,086.08	339
5000 - Services . . . & 7300 - Indirect Costs	1,590,651.95	341	219,488.40	343	1,371,163.55	345	87,779.49	258,154.37	347	1,113,009.18	349
TOTAL					5,443,256.83	365	TOTAL			4,943,595.70	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	1,389,356.73	375
2. Salaries of Instructional Aides Per EC 41011.	2100	0.00	380
3. STRS.	3101 & 3102	349,195.88	382
4. PERS.	3201 & 3202	(1,115.46)	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	25,452.87	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	160,298.18	385
7. Unemployment Insurance.	3501 & 3502	732.60	390
8. Workers' Compensation Insurance.	3601 & 3602	23,193.38	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	73,869.12	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		2,020,983.30	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)*.		(122,818.90)	396
14. TOTAL SALARIES AND BENEFITS.		2,143,802.20	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.		43.37%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Resources		

Unaudited Actuals
2024-25 Unaudited 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	25,798.45		46,080.34	71,878.79
2. State Lottery Revenue	8560	55,684.11		26,772.11	82,456.22
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)		81,482.56	0.00	72,852.45	154,335.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	34,656.69		8,994.09	43,650.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	25,109.82			25,109.82
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		59,766.51	0.00	8,994.09	68,760.60
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	21,716.05	0.00	63,858.36	85,574.41
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	6,342,777.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	193,320.76
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	72,586.24
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	267,521.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	34,563.46
4. Other Transfers Out	All	9200	7200-7299	23,917.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				398,588.67
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)				5,750,868.01
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				289.62
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,856.60
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.)			4,976,580.62	17,656.84
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)			4,976,580.62	17,656.84
B. Required effort (Line A.2 times 90%)			4,478,922.56	15,891.16
C. Current year expenditures (Line I.E and Line II.B)			5,750,868.01	19,856.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

	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	50,000.00		50,000.00			50,000.00
Work in Progress	338,153.67	(80,270.67)	257,883.00			257,883.00
Total capital assets not being depreciated	388,153.67	(80,270.67)	307,883.00	0.00	0.00	307,883.00
Capital assets being depreciated:						
Land Improvements	3,853,996.00	57,479.00	3,911,475.00	13,784.46		3,925,259.46
Buildings	7,177,327.61	19,541.39	7,196,869.00	87,300.00		7,284,169.00
Equipment	2,046,148.23	21,249.77	2,067,398.00	170,207.29		2,237,605.29
Total capital assets being depreciated	13,077,471.84	98,270.16	13,175,742.00	271,291.75	0.00	13,447,033.75
Accumulated Depreciation for:						
Land Improvements	(3,091,632.00)	(127,672.00)	(3,219,304.00)			(3,219,304.00)
Buildings	(2,867,605.00)	(266,837.00)	(3,134,442.00)			(3,134,442.00)
Equipment	(799,411.00)	(125,587.00)	(924,998.00)			(924,998.00)
Total accumulated depreciation	(6,758,648.00)	(520,096.00)	(7,278,744.00)	0.00	0.00	(7,278,744.00)
Total capital assets being depreciated, net excluding lease and subscription assets	6,318,823.84	(421,825.84)	5,896,998.00	271,291.75	0.00	6,168,289.75
Lease Assets	19,303.00	(12,868.00)	6,435.00			6,435.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	19,303.00	(12,868.00)	6,435.00	0.00	0.00	6,435.00
Subscription Assets			0.00			0.00
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	6,726,280.51	(514,964.51)	6,211,316.00	271,291.75	0.00	6,482,607.75
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			0.00			0.00
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			0.00			0.00
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

Unaudited Actuals
2024-25 Unaudited 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	3,490,000.00		3,490,000.00		180,000.00	3,310,000.00	190,000.00
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	146,076.00		146,076.00		14,608.00	131,468.00	14,608.00
Net Pension Liability	2,889,109.00	279,662.00	3,168,771.00			3,168,771.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,525,185.00	279,662.00	6,804,847.00	0.00	194,608.00	6,610,239.00	204,608.00
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	11,512.42	37,655.58	49,168.00		29,708.87	19,459.13	8,879.00
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	11,512.42	37,655.58	49,168.00	0.00	29,708.87	19,459.13	8,879.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									27.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	9,166.61	0.00	0.00	0.00	0.00	0.00		9,166.61
2000-2999	Classified Salaries	39,263.86	0.00	0.00	0.00	0.00	0.00		39,263.86
3000-3999	Employee Benefits	8,394.06	0.00	0.00	0.00	0.00	0.00		8,394.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,812.20		4,812.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	12,382.29	0.00	0.00	0.00	0.00	0.00		12,382.29
	Total Direct Costs	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	43,620.33							43,620.33
	Total Indirect Costs and PCR Allocations	43,620.33	0.00	0.00	0.00	0.00	0.00	0.00	43,620.33
	TOTAL COSTS	112,827.15	0.00	0.00	0.00	0.00	4,812.20	0.00	117,639.35
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	9,166.61	0.00	0.00	0.00	0.00	0.00		9,166.61

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-CY)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	39,263.86	0.00	0.00	0.00	0.00	0.00		39,263.86
3000-3999	Employee Benefits	8,394.06	0.00	0.00	0.00	0.00	0.00		8,394.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,812.20		4,812.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	12,382.29	0.00	0.00	0.00	0.00	0.00		12,382.29
	Total Direct Costs	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	43,620.33							43,620.33
	Total Indirect Costs and PCR Allocations	43,620.33	0.00	0.00	0.00	0.00	0.00	0.00	43,620.33
	TOTAL BEFORE OBJECT 8980	112,827.15	0.00	0.00	0.00	0.00	4,812.20	0.00	117,639.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								117,639.35
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								261,986.02
	TOTAL COSTS								261,986.02

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-PY)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

2023-24 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	96,053.69	232,834.70
2.	Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)	96,053.69	232,834.70

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet	25.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)	25.00

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

SELPA:

Sutter County (BV)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

Column A

Column B

Column C

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
117,639.35		
0.00		
117,639.35	96,053.69	
	0.00	
	96,053.69	
	0.00	
	0.00	
117,639.35	96,053.69	21,585.66

If the difference in Column C for the Section 3. Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)

Actual FY 2024-25	Comparison Year 2023-24	Difference
117,639.35		
0.00		
117,639.35	96,053.69	
	0.00	
	96,053.69	
	0.00	
	0.00	
117,639.35	96,053.69	
27.00	25.00	
4,357.01	3,842.15	514.87

If the difference in Column C for the Section 3. Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Actual
Comparison Year

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

51 71373 0000000
Report SEMA
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

		FY 2024-25	2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	261,986.02	232,834.70	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		232,834.70	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	261,986.02	232,834.70	29,151.32

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

		Actual FY 2024-25	Comparison Year 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			
	a. Expenditures paid from local sources	261,986.02	232,834.70	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		232,834.70	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	261,986.02	232,834.70	
	b. Special education unduplicated pupil count	27.00	25.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,703.19	9,313.39	389.80

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Neil Stinson

Contact Name

Superintendent

Title

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Email Address

SELPA: Sutter County (BV)

Object Code	Description	Sutter County Office of Education (BV00)	Live Oak Unified (BV01)	Sutter Union High (BV02)	Yuba City Unified (BV03)	Brittan Elementary (BV04)	Browns Elementary (BV05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Sutter County (BV)

Object Code	Description	Sutter County Office of Education (BV00)	Live Oak Unified (BV01)	Sutter Union High (BV02)	Yuba City Unified (BV03)	Brittan Elementary (BV04)	Browns Elementary (BV05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Sutter County (BV)

Object Code	Description	East Nicolaus Joint Union High (BV06)	Franklin Elementary (BV07)	Marcum-Illinois Union Elementary (BV08)	Meridian Elementary (BV09)	Nuestro Elementary (BV10)	Pleasant Grove Joint Union Elementary (BV11)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Sutter County (BV)

Object Code	Description	East Nicolaus Joint Union High (BV06)	Franklin Elementary (BV07)	Marcum-Illinois Union Elementary (BV08)	Meridian Elementary (BV09)	Nuestro Elementary (BV10)	Pleasant Grove Joint Union Elementary (BV11)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA:

Sutter County (BV)

Object Code	Description	Winship-Robbins Elementary (BV12)	Twin Rivers Charter (BVA02)	AeroSTEM Academy (BVA03)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA:

Sutter County (BV)

Object Code	Description	Winship-Robbins Elementary (BV12)	Twin Rivers Charter (BVA02)	AeroSTEM Academy (BVA03)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								27.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	9,392.00	0.00	0.00	0.00	0.00	0.00		9,392.00
2000-2999	Classified Salaries	32,000.00	0.00	0.00	0.00	0.00	0.00		32,000.00
3000-3999	Employee Benefits	12,079.00	0.00	0.00	0.00	0.00	0.00		12,079.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	8,500.00		8,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	14,000.00	0.00	0.00	0.00	0.00	0.00		14,000.00
	Total Direct Costs	67,471.00	0.00	0.00	0.00	0.00	8,500.00	0.00	75,971.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	67,471.00	0.00	0.00	0.00	0.00	8,500.00	0.00	75,971.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	9,392.00	0.00	0.00	0.00	0.00	0.00		9,392.00
2000-2999	Classified Salaries	32,000.00	0.00	0.00	0.00	0.00	0.00		32,000.00
3000-3999	Employee Benefits	12,079.00	0.00	0.00	0.00	0.00	0.00		12,079.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	8,500.00		8,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	14,000.00	0.00	0.00	0.00	0.00	0.00		14,000.00
	Total Direct Costs	67,471.00	0.00	0.00	0.00	0.00	8,500.00	0.00	75,971.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	67,471.00	0.00	0.00	0.00	0.00	8,500.00	0.00	75,971.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								75,971.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by LEA (LB-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								269,074.00
	TOTAL COSTS								269,074.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								27.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	9,166.61	0.00	0.00	0.00	0.00	0.00		9,166.61
2000-2999	Classified Salaries	39,263.86	0.00	0.00	0.00	0.00	0.00		39,263.86
3000-3999	Employee Benefits	8,394.06	0.00	0.00	0.00	0.00	0.00		8,394.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,812.20		4,812.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	12,382.29	0.00	0.00	0.00	0.00	0.00		12,382.29
	Total Direct Costs	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	43,620.33							43,620.33
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	9,166.61	0.00	0.00	0.00	0.00	0.00		9,166.61
2000-2999	Classified Salaries	39,263.86	0.00	0.00	0.00	0.00	0.00		39,263.86
3000-3999	Employee Benefits	8,394.06	0.00	0.00	0.00	0.00	0.00		8,394.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,812.20		4,812.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	12,382.29	0.00	0.00	0.00	0.00	0.00		12,382.29
	Total Direct Costs	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	43,620.33							43,620.33
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	69,206.82	0.00	0.00	0.00	0.00	4,812.20	0.00	74,019.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								74,019.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2024-25 Expenditures by LEA (LE-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								261,986.02
	TOTAL COSTS								261,986.02

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Budget by LEA (LB-B) and the 2024-25 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

SELPA: **Sutter County (BV)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)			
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted
Amounts
(LB-B
Worksheet)
FY 2025-26

75,971.00

0.00

75,971.00

Column B

Actual
Expenditures
Comparison
Year
2024-25

117,639.35

0.00

117,639.35

0.00

0.00

117,639.35

Column C

Difference
(A - B)

(41,668.35)

Test 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

Budgeted
Amounts
FY 2025-26

75,971.00

0.00

75,971.00

Comparison
Year
2024-25

117,639.35

0.00

117,639.35

0.00

0.00

117,639.35

27.00

27.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

51 71373 0000000
Report SEMB
F8AZ114N2Z(2024-25)

SELPA: Sutter County (BV)

e. Per capita state and local expenditures (Test2c/Test2d)	2,813.74	4,357.01	(1,543.27)
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If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2025-26	Comparison Year 2024-25	Difference
Test 3 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	269,074.00	261,986.02	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		261,986.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	269,074.00	261,986.02	7,087.98

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2025-26	Comparison Year 2024-25	Difference
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	269,074.00	261,986.02	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		261,986.02	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	269,074.00	261,986.02	
b. Special education unduplicated pupil count	27.00	27.00	
c. Per capita local expenditures (Test4a/Test4b)	9,965.70	9,703.19	262.52

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Neil Stinson
Contact Name
Superintendent

530-656-2255
Telephone Number
Nstinson@eastnicolaus.k12.ca.us

SELPA: Sutter County (BV)

Title

Email Address

SELPA: Sutter County (BV)

Object Code	Description	Sutter County Office of Education (BV00)	Live Oak Unified (BV01)	Sutter Union High (BV02)	Yuba City Unified (BV03)	Brittan Elementary (BV04)	Browns Elementary (BV05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Sutter County (BV)

Object Code	Description	Sutter County Office of Education (BV00)	Live Oak Unified (BV01)	Sutter Union High (BV02)	Yuba City Unified (BV03)	Brittan Elementary (BV04)	Browns Elementary (BV05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Sutter County (BV)

Object Code	Description	East Nicolaus Joint Union High (BV06)	Franklin Elementary (BV07)	Marcum-Illinois Union Elementary (BV08)	Meridian Elementary (BV09)	Nuestro Elementary (BV10)	Pleasant Grove Joint Union Elementary (BV11)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Sutter County (BV)

Object Code	Description	East Nicolaus Joint Union High (BV06)	Franklin Elementary (BV07)	Marcum-Illinois Union Elementary (BV08)	Meridian Elementary (BV09)	Nuestro Elementary (BV10)	Pleasant Grove Joint Union Elementary (BV11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Sutter County (BV)

Object Code	Description	Winship-Robbins Elementary (BV12)	Twin Rivers Charter (BVA02)	AeroSTEM Academy (BVA03)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2025-26 Budget vs. Actual Comparison Year
2025-26 Budget by SELPA (SB-B)

SELPA: Sutter County (BV)

Object Code	Description	Winship-Robbins Elementary (BV12)	Twin Rivers Charter (BVA02)	AeroSTEM Academy (BVA03)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Current LEA:	51-71373-0000000 East Nicolaus Joint Union High	
Selected SELPA:	BV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
BV	Sutter County	

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

East Nicolaus Joint Union High

Sutter County

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

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

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

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

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5467-0-0000-0000-9795	5467	9795	(\$6,289.93)

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.				<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).				<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).				<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.				<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	0000	3201	(\$1,115.46)	
Explanation: Adjustment posted for a teacher that shouldn't have been paying into PERS at the district level.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:				<u>Exception</u>
FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6546	\$0.00	\$23,917.00	(\$23,917.00)
Explanation: The district receives Special Ed Mental Health funds that are being transferred to the Count Office to be spent through the SELPA.				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>

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

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

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

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

SUPPLEMENTAL CHECKS

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

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

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

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

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

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

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

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

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

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

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

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

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.

Passed

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

Passed

Unaudited Actuals

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

East Nicolaus Joint Union High**Sutter County**

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	5466	(\$8,000.00)
Explanation: Negative Balances will be corrected at First Interim		
01	7033	(\$8,000.00)
Explanation: Negative Balances will be corrected at First Interim		
Total of negative resource balances for Fund 01		(\$16,000.00)

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	5466	9790	(\$8,000.00)
Explanation: Negative Balances will be corrected at First Interim			
01	7033	9790	(\$8,000.00)
Explanation: Negative Balances will be corrected at First Interim			

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

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6546	\$0.00	\$23,093.00	(\$23,093.00)
Explanation: The district receives Special Ed Mental Health funds that are being transferred to the Count Office to be spent through the SELPA.				

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2023-24 Actual			2024-25 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,814,106.66		2,814,106.66			2,997,624.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	281.99		281.99			289.89
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2023-24			Adjustments to 2024-25		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2024-25 P2 Report			2025-26 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	289.89		289.89	289.91		289.91
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		289.89				289.91
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2024-25 Actual			2025-26 Budget		
1. Homeowners' Exemption (Object 8021)	9,771.80		9,771.80	9,698.00		9,698.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	631.21		631.21	445.00		445.00
4. Secured Roll Taxes (Object 8041)	1,407,106.00		1,407,106.00	1,407,206.00		1,407,206.00
5. Unsecured Roll Taxes (Object 8042)	77,895.90		77,895.90	70,951.00		70,951.00
6. Prior Years' Taxes (Object 8043)	2,698.24		2,698.24	3,170.00		3,170.00
7. Supplemental Taxes (Object 8044)	13,369.67		13,369.67	12,550.00		12,550.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,909.11		5,909.11	4,953.00		4,953.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,517,381.93	0.00	1,517,381.93	1,508,973.00	0.00	1,508,973.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,517,381.93	0.00	1,517,381.93	1,508,973.00	0.00	1,508,973.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			38,439.49			40,624.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	251,001.70		251,001.70	203,320.00		203,320.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	251,001.70	0.00	289,441.19	203,320.00	0.00	243,944.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,544,165.00		2,544,165.00	2,637,114.00		2,637,114.00
25. LCFF State Aid - Prior Years (Object 8019)	4,712.00		4,712.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,548,877.00	0.00	2,548,877.00	2,637,114.00	0.00	2,637,114.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	6,481,559.56		6,481,559.56	5,286,465.00		5,286,465.00
28. Total Interest and Return on Investments						

California Dept of Education
SACS Financial Reporting Software - SACS V13
File: GANN District, Version 12

Page 2

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East Nicolaus Joint Union High School District
2454 Nicolaus Ave., Nicolaus, CA, 95659

RESOLUTION FOR THE GANN AMENDMENT
RESOLUTION NO. 2526-II

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2018-19 fiscal year and a projected Gann Limit for the 2019-20 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2023-24 and 2024-25 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district. I hereby certify that the foregoing is a true copy of the resolution adopted by the *District* School District in a meeting therefore held on *September 8, 2025* by the following:

Ayes: _____
Noes: _____
Absent: _____

Thomas Engler
President, Board of Education

Neil Stinson
Superintendent

EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT
#2526-III
RESOLUTION REGARDING SUFFICIENCY
OF INSTRUCTIONAL MATERIALS

Whereas, the Governing Board of the East Nicolaus Joint Union High School District, in order to comply with the requirements of Education Code 60119, held a public hearing on September 8, 2025, at 6:00 o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

Whereas, the board provided at least 10 days advance posting in an accessible location and published on district's website and posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks and instructional materials were provided to all students, including English learners, in the East Nicolaus Joint Union High School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the East Nicolaus Joint Union High School District, have standards-aligned textbooks or instructional materials from the same adoption cycle, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code 60605 and/or the Common Core Standards adopted pursuant to Education Code 60605.8;

Whereas, sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

*Mathematics:

*Science:

*History-Social Science:

*English language arts, including the English language development component of an Adopted program;

*Foreign language:

*Health:

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the 2025/26 school year, the East Nicolaus Joint Union High School District has provided each student with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED THIS 8th day of September, 2025 at a meeting, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

Attest:

Board Secretary

Board President

**RESOLUTION #2526-IV
REGARDING THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of East Nicolaus Joint Union High School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the East Nicolaus Joint Union High School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: September 8, 2025

Board Member

Board Member

Board Member

Board Member

Board Member

Steps	1	2	3	4	5	6	7	8
A (Clsrcm Aide/Lunch)	17.21	17.55	17.91	18.26	18.63	19.00	19.38	19.77
5%	18.07	18.43	18.81	19.17	19.56	19.95	20.35	20.76
B (Receptionist)	17.21	17.55	17.91	18.26	18.63	19.00	19.38	19.77
5%	18.07	18.43	18.81	19.17	19.56	19.95	20.35	20.76
C (District Secretary)	18.59	19.20	19.80	20.46	21.11	21.81	22.51	23.25
5%	19.52	20.16	20.79	21.48	22.17	22.90	23.64	24.41
D (KM)	21.16	21.59	22.02	22.46	22.91	23.37	23.84	24.31
5%	22.22	22.67	23.12	23.58	24.06	24.54	25.03	25.53
E (Admin. Asst.)	25.17	25.98	26.83	27.70	28.60	29.52	30.49	31.47
5%	26.43	27.28	28.17	29.09	30.03	31.00	32.01	33.04
F (Acct.)	25.59	26.59	27.65	28.76	29.91	31.09	32.29	33.75
5%	26.87	27.92	29.03	30.20	31.41	32.64	33.90	35.44
G (Fisc. Admin)	48.46	49.18	49.92	50.67	51.43	52.21	52.98	53.78
5%	50.88	51.64	52.42	53.20	54.00	54.82	55.63	56.47

Steps	9	10	11	12	13	14	15	16
A (Clsrcm Aide/Lunch)	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16
5%	21.17	21.60	22.03	22.47	22.92	23.37	23.85	24.32
B (Receptionist)	20.16	20.57	20.98	21.40	21.83	22.26	22.71	23.16
5%	21.17	21.60	22.03	22.47	22.92	23.37	23.85	24.32
C (District Secretary)	24.00	24.77	24.97	25.15	25.34	25.53	25.72	25.91
5%	25.20	26.01	26.22	26.41	26.61	26.81	27.01	27.21
D (KM)	24.80	25.29	25.80	26.32	26.84	27.38	27.93	28.49
5%	26.04	26.55	27.09	27.64	28.18	28.75	29.33	29.91
E (Admin. Asst.)	32.50	33.56	33.81	34.07	34.32	34.58	34.83	35.10
5%	34.13	35.24	35.50	35.77	36.04	36.31	36.57	36.86
F (Acct.)	35.45	37.37	37.65	37.94	38.22	38.51	38.80	39.09
5%	37.22	39.24	39.53	39.84	40.13	40.44	40.74	41.04
G (Fisc. Admin)	54.59	55.41	56.24	57.08	57.94	58.80	59.68	60.59
5%	57.32	58.18	59.05	59.93	60.84	61.74	62.66	63.62

Steps	17	18	19	20	21	22	23	24
A (Clsrcm Aide/Lunch)	23.63	24.10	24.58	25.07	25.57	26.09	26.61	27.14
5%	24.81	25.31	25.81	26.32	26.85	27.39	27.94	28.50
B (Receptionist)	23.63	24.10	24.58	25.07	25.57	26.09	26.61	27.14
5%	24.81	25.31	25.81	26.32	26.85	27.39	27.94	28.50
C (District Secretary)	26.10	26.30	26.50	26.70	26.89	27.10	27.31	27.51
5%	27.41	27.62	27.83	28.04	28.23	28.46	28.68	28.89
D (KM)	29.05	29.64	30.23	30.83	31.45	32.08	32.72	33.38
5%	30.50	31.12	31.74	32.37	33.02	33.68	34.36	35.05
E (Admin. Asst.)	35.36	35.63	35.89	36.16	36.44	36.70	36.98	37.27
5%	37.13	37.41	37.68	37.97	38.26	38.54	38.83	39.13
F (Acct.)	39.38	39.68	39.97	40.27	40.57	40.88	41.19	41.49
5%	41.35	41.66	41.97	42.28	42.60	42.92	43.25	43.56
G (Fisc. Admin)	61.49	62.41	63.35	64.30	65.27	66.24	67.23	68.25
5%	64.56	65.53	66.52	67.52	68.53	69.55	70.59	71.66

Steps	25
A (Clsrcm Aide/Lunch)	27.68
5%	29.06
B (Receptionist)	27.68
5%	29.06
C (District Secretary)	27.71
5%	29.10
D (KM)	34.04
5%	35.74
E (Admin. Asst.)	37.54
5%	39.42
F (Acct.)	41.81
5%	43.90
G (Fisc. Admin)	69.27
5%	72.73

Steps	1	2	3	4	5	6	7	8
A (Universal M&O)	17.93	18.53	19.13	19.75	20.39	21.05	21.74	22.45
5%	18.83	19.46	20.09	20.74	21.41	22.10	22.83	23.57
B (Bus Driver)	19.92	20.57	21.24	21.93	22.65	23.38	24.14	24.93
5%	20.92	21.60	22.30	23.03	23.78	24.55	25.35	26.18
C (Lead M&O)	20.17	20.82	21.50	22.21	22.92	23.67	24.44	25.23
5%	21.18	21.86	22.58	23.32	24.07	24.85	25.66	26.49

	9	10	11	12	13	14	15	16
A (Universal M&O)	23.17	23.93	24.11	24.29	24.48	24.66	24.84	25.03
5%	24.33	25.13	25.32	25.50	25.70	25.89	26.08	26.28
B (Bus Driver)	25.74	26.58	26.77	26.98	27.18	27.38	27.59	27.79
5%	27.03	27.91	28.11	28.33	28.54	28.75	28.97	29.18
C (Lead M&O)	26.05	26.90	27.10	27.31	27.51	27.72	27.93	28.13
5%	27.35	28.25	28.46	28.68	28.89	29.11	29.33	29.54

	17	18	19	20	21	22	23	24
A (Universal M&O)	25.22	25.41	25.60	25.79	25.98	26.18	26.37	26.57
5%	26.48	26.68	26.88	27.08	27.28	27.49	27.69	27.90
B (Bus Driver)	28.00	28.21	28.42	28.64	28.85	29.07	29.29	29.51
5%	29.40	29.62	29.84	30.07	30.29	30.52	30.75	30.99
C (Lead M&O)	28.35	28.56	28.77	28.99	29.21	29.42	29.65	29.87
5%	29.77	29.99	30.21	30.44	30.67	30.89	31.13	31.36

	25
A (Universal M&O)	26.77
5%	28.11
B (Bus Driver)	29.73
5%	31.22
C (Lead M&O)	30.09
5%	31.59

	1		2		3		4		5		6		7		8		9	
A(WBL)	\$	60,293.63	\$	61,499.50	\$	62,729.49	\$	63,984.08	\$	65,263.76	\$	66,569.03	\$	67,900.41	\$	69,258.42	\$	70,643.59
5%	\$	63,308.31	\$	64,574.48	\$	65,865.96	\$	67,183.28	\$	68,526.95	\$	69,897.48	\$	71,295.43	\$	72,721.34	\$	74,175.77

EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT

NOTICE OF PUBLIC HEARING

The East Nicolaus High School Board of Trustees hereby gives notice that a Public Hearing will be held as follows:

TOPIC OF HEARING:

Education Code Section 60119 requires the governing board to hold a public hearing to encourage participation by parents, teachers, and members of the community interested in the affairs of the County Office of Education, and bargaining unit leaders, and shall make a determination through a resolution, as to whether each pupil has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education:

- i. Mathematics
- ii. Science
- iii. History-Social Science
- iv. English/Language Arts, including
English Language Development

HEARING DATE: September 8, 2025

TIME: 6:00 p.m.

LOCATION: East Nicolaus High School

2454 Nicolaus Avenue, Nicolaus, CA 95659

For additional information, contact Neil Stinson, East Nicolaus High School Superintendent, 2454 Nicolaus Avenue, Nicolaus, CA 95659; (530) 656-2255.

¹ Posted August 25, 2025, ENHS bulletin board and school website, Nicolaus Post Office, Rio Oso Post Office, and Pleasant Grove Elementary School.