

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
BOARD OF TRUSTEES  
Regular Board Meeting  
January 8<sup>th</sup>, 2026  
4:00PM  
Agenda

- I. Call to Order
- II. Pledge of Allegiance
- III. Members Present
- IV. Comments: Non Agenda Items—The Board Clerk will allow three minutes for speakers to address the appropriate matters. Speakers will identify themselves when acknowledged by the Clerk.
- V. Comments: Agenda Items Only—Any person wishing to address the Board will identify themselves, the agenda item they are speaking about, and limit remarks to three minutes.
- VI. Correspondence
- VII. Board Trustee Reports
- VIII. Superintendent Report/Information
  - A. Plaza Community Club
  - B. Facilities
  - C. County of Glenn Elections Department: Form 700 Filings
  - D. 2024-25 Annual Audit as of June 30<sup>th</sup>, 2024
  - E. 2025-26 LCAP Mid-Year Update
  - F. Enrollment and Class Sizes
- IX. Action
  - A. Old Business
  - B. New Business
    - 1. Consent Agenda: Routine matters that can be approved with one motion
      - a. Approval of the Minutes of the December 4<sup>th</sup> Regular Board Meeting
      - b. Approval of the Minutes of the December 12<sup>th</sup> Special Board Meeting
      - c. Approve Warrant Registers November 20<sup>th</sup>, 2025 Through December 17<sup>th</sup>, 2025
      - d. Approve Budget Transfers— None
    - 2. Approve 2025 School Accountability Report Card
    - 3. Approve Resolution 24-03 Release/Non-Reelection of Temporary Certificated Employee #2395 and Employee #2719
    - 4. 2025-26 Negotiations Sunshine Letter to Plaza Teachers Association
- X. Closed Session
  - A. Negotiations
- XI. Adjournment – Next Meeting Thursday February 5th, 2026 @ 4PM

# Plaza Community Club

7322 County Road 24  
Orland, CA 95963

## Meeting Agenda

November 6, 2025

Plaza Elementary School, Orland

1. Call Meeting to Order – Chera Molleson, President
2. Approve Minutes from October 2025 Meeting -
  - Kate Simas introduced minutes from previous meeting, Darcie Garman had a motion to approve. Mrs. Crane seconded.
3. Financial Reports for 9/2025 – Kate Simas, Treasurer
  - Kate introduced financial reports
  - Motion to approve? Mrs. Crane motion to approve, Darcie and Kayla 2nd
4. Old Business
  1. Carnival- Thank you, recap (wristbands vs. tickets) and financials, high school student engagement
    - Wristbands vs. Tickets - cost?
    - Multiple entry points - individual tickets or a wristband
    - Should everything be included in the wristband (no extra things like facepainting)
    - Incentive for volunteering
    - Targeted high school students (individual groups and past plaza students)
  2. Vote on Budget
    - Mrs. Sgnontz (motion) and Mrs. Crane (second)
  3. Bingo Fundraiser idea -February end of January (childcare?)
    - Veteran's Hall
    - Facilities
    - Alcohol(?)
    - Poker/Casino
5. New Business
  1. Pie fundraiser Sales
    1. 11/17 Delivery (net profit \$2600)
  2. Childcare for PCC meetings
    - Hannah Henning, we will ask her and PCC will get her
  3. Box tops

- 
- 4. Cards and Gifts for 2nd grade
  - 6th grade will participate
- 5. Digital Marquee
  - Mr. Conklin sent one quote (approximately \$40,000)
  - Could we do one on the side of the building (like Capay?)
  - Do we need to be able to read it from the road?
    - Probably not necessary to have a double sided marquee.
- 6. Nov/Dec Calendar
  - Print starting in December
  - How do we add sports? Reformat the template to incorporate
- 7. Round table fundraiser idea
  - We could do the PCC meeting on the same night as the fundraiser
  - Or do we want to do a different night?
  - December or January
  - January 8th Meeting (at Plaza but buy Pizza)
  - Would later in the year be better?
- 8. March 13<sup>th</sup> or 20<sup>th</sup>. Drive thru dinner waiting on little league dates
  - Still waiting on the date
  - Can we get this from Little League
  - Do we want to keep the date consistent? 3rd Friday in March etc.
  - Is there something that is lower cost for the dinner
    - Price of beef is really high
    - Chicken
    - Pork
    - Spaghetti
    - Pulled pork dinner
  - Sponsorship –
    - Do we need the bags? Probably not, other ways to spend our money.
- 9. Father/Daughter Dance date
  - January 30th Friday
  - 6-8 pm
  - DJ can we talk to Hector
  - Theme for the dance?

- Ms. Monica might do pictures

6. Adjourn –

Next Meeting – December 4, 2025 6:00pm

**Thank you for attending!!**

# **Plaza Community Club**

7322 County Road 24

Orland, CA 95963

## **Meeting Agenda**

December 4, 2025

Plaza Elementary School, Orland

1. Call Meeting to Order – Chera Molleson, President
2. Approve Minutes from NOV 2025 Meeting – Kristina Madden, Secretary
3. Financial Reports for 10/2025 – Kate Simas, Treasurer
4. Old Business
  1. Pie Fundraiser update
  2. Digital Marquee
  3. Round table fundraiser 2/6/26? Raffle basket at pickup? Ideas?
5. New Business
  1. Father Daughter Dance 1/30/26- DJ, Treats, Décor, Volunteers, etc.
  2. Monthly Class representative in 2026: Sign up genius
  3. PCC Dinner Drive-thru fundraiser
    1. Raffle ticket seller incentives
    2. Raffle prizes
    3. Local donations
    4. Meal- pulled pork sandwiches, coleslaw, pickles, beans, potato or mac salad, rolls, chips. Ideas?
    5. Price on meal?
  4. Cards and Gift for Mrs. Edson-DEC
  5. Dec Calendar
  6. Create a Thermometer or tracking item for our fundraising for the year
  7. Create a flyer or information sheet on what PCC has done for the PCC community.
  8. Adjourn –

Next Meeting – January 8, 2026 @ 6:00pm

**Thank you for attending!!**



October 31, 2025 Page: 1 of 2

Customer Service:  
1-866-486-7782

PLAZA COMMUNITY CLUB  
7322 COUNTY RD 24  
ORLAND CA 95963-9777

Last statement: September 30, 2025  
This statement: October 31, 2025

### COMMUNITY BUSINESS CHECKING

Account number	XXXXXX5514	Beginning balance	\$20,517.19
Low balance	\$17,947.18	Deposits/Additions	\$10,499.58
Average balance	\$20,709.34	Withdrawals/Subtractions	\$4,917.75
Interest earned	\$0.00	Ending balance	\$26,099.02

#### Deposits/Additions

Date	Description	Additions
10-27	Deposit	8,320.00
10-28	Deposit	2,179.58
<b>Total Additions</b>		<b>\$10,499.58</b>

#### Card Transactions/Withdrawals

Date	Description	Subtractions
10-01	POS Purchase Terminal Vbase2 Amazon Mktp*lj10b 7221 Amzn.Com/ WA XXXXXXXXXXXX1881	18.21
10-02	POS Purchase Terminal 06430406 Nnt Target.Com 361 Brooklyn MN XXXXXXXXXXXXXXX1881	21.13
10-03	POS Purchase Terminal Vbase2 Amazon Mktp*lv6aa 9lg1 Amzn.Com/ WA XXXXXXXXXXXX1881	34.30
10-03	POS Purchase Terminal Vbase2 Amazon Mktp*lj0ju 82j2 Amzn.Com/ WA XXXXXXXXXXXX1881	7.50
10-03	POS Purchase Terminal Vbase2 Ezcater*subway 800-488-1 Ma XXXXXXXXXXXXXXX1881	70.14
10-06	POS Purchase Terminal Vbase2 Amazon Mktp*lv1h9 1uk0 Amzn.Com/ WA XXXXXXXXXXXX1881	53.63
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	164.14
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	4.73
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	9.35
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	11.26
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	10.48
10-06	POS Purchase Terminal Vbase2 Temu.Com 130-248-0 Ma XXXXXXXXXXXXXXX1881	12.74
10-07	POS Purchase Terminal Vbase2 Amazon Mktp*lv0cw 31x0 Amzn.Com/ WA XXXXXXXXXXXX1881	96.87

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
10-08	POS Purchase Terminal Vbase2 Amazon MktpI*nv9tw 68t2 Amzn.Com/ WA XXXXXXXXXXXX1881	65.53
10-14	POS Purchase Terminal Vbase2 Amazon MktpI*nf2iw 1d11 Amzn.Com/ WA XXXXXXXXXXXX1881	215.36
10-14	POS Purchase Terminal Vbase2 Amazon MktpI*nf32j 2b02 Amzn.Com/ WA XXXXXXXXXXXX1881	130.24
10-14	POS Purchase Terminal Vbase2 Www Costco Com 800-955-2 WA XXXXXXXXXXXXXXX1881	128.94
10-14	POS Purchase Terminal Vbase2 Amazon MktpI*nm5il 2f41 Amzn.Com/ WA XXXXXXXXXXXX1881	49.20
10-14	POS Purchase Terminal 99999999 Dollar Tree 1028 S Outh Orland CA XXXXXXXXXXXX1873	35.72
10-14	POS Purchase Terminal Vbase2 Amazon MktpI*nm59y 0eg1 Amzn.Com/ WA XXXXXXXXXXXX1881	8.57
10-16	POS Purchase Terminal Vbase2 Chefstore 7565 Chico CA XXXXXXXXXXXXXXX1873	41.94
10-16	POS Purchase Terminal Vbase2 Amazon MktpI*nm4tb 9nb2 Amzn.Com/ WA XXXXXXXXXXXX1881	19.29
10-16	POS Purchase Terminal Vbase2 Intuit *Qbooks Onl lne Cl.Intuit CA XXXXXXXXXXXXXXX1881	35.00
10-24	POS Purchase Terminal Vbase2 Amazon MktpI*n48fr 54i0 Amzn.Com/ WA XXXXXXXXXXXX1881	40.74
10-31	POS Purchase Terminal Vbase2 Dollar Tree Orland CA XXXXXXXXXXXXXXX1881	9.74
<b>Total Card Transactions/Withdrawals</b>		<b>\$1,294.75</b>

**Daily Balances**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
09-30	20,517.19	10-07	20,002.71	10-21	17,987.92
10-01	20,498.98	10-08	19,937.18	10-24	17,947.18
10-02	20,477.85	10-14	19,369.15	10-27	26,267.18
10-03	20,365.91	10-16	19,272.92	10-28	28,446.76
10-06	20,099.58	10-20	18,847.92	10-31	28,099.02

**Overdraft Fee Summary**

	<b>Total For This Period</b>	<b>Total Year-to-Date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

**Checks**

<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>
3202	\$50.00	10-20	3205	\$450.00	10-21
3203	\$25.00	10-20	3206	\$350.00	10-20
3204	\$410.00	10-21	3207	\$2,338.00	10-31

(\* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 6 for -\$3,623.00

## Plaza Community Club

## COMMUNITY BUSINESS CHECKING (5514) - 1, Period Ending 10/31/2025

## RECONCILIATION REPORT

Reconciled on: 11/10/2025

Reconciled by: Kaitlyn Simas

Any changes made to transactions after this date aren't included in this report.

## Summary

	USD
Statement beginning balance	20,517.19
Checks and payments cleared (31)	-4,917.75
Deposits and other credits cleared (2)	10,499.58
Statement ending balance	26,099.02
Register balance as of 10/31/2025	26,099.02
Cleared transactions after 10/31/2025	0.00
Uncleared transactions after 10/31/2025	-263.93
Register balance as of 11/10/2025	25,835.09

## Details

## Checks and payments cleared (31)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/30/2025	Expense		Amazon	-34.30
09/30/2025	Expense		Amazon	-7.50
10/01/2025	Expense		Amazon	-18.21
10/02/2025	Expense		Subway	-70.14
10/02/2025	Expense		Target	-21.13
10/03/2025	Expense		Amazon	-53.63
10/04/2025	Expense		Temu	-12.74
10/04/2025	Expense		Temu	-164.14
10/04/2025	Expense		Temu	-11.26
10/04/2025	Expense		Temu	-9.35
10/04/2025	Expense		Temu	-10.48
10/04/2025	Expense		Temu	-4.73
10/07/2025	Expense		Amazon	-96.87
10/07/2025	Expense		Amazon	-65.53
10/14/2025	Expense		Amazon	-130.24
10/14/2025	Expense		Costco	-128.94
10/14/2025	Expense		Amazon	-215.36
10/14/2025	Expense		Amazon	-49.20
10/14/2025	Expense		Amazon	-8.57
10/14/2025	Expense		Dollar Tree	-35.72
10/16/2025	Expense		Quickbooks	-35.00
10/16/2025	Expense		Chef Store	-41.94
10/16/2025	Expense		Amazon	-19.29
10/20/2025	Check	3203	Oscars Orland	-25.00
10/20/2025	Check	3202	4th Street Ice Cream	-50.00
10/20/2025	Check	3206	Michael Taylor	-350.00
10/21/2025	Check	3204	Gomez Party Rentals	-410.00
10/21/2025	Check	3205	Spun Organic Cotton Candy	-450.00
10/24/2025	Expense		Amazon	-40.74
10/31/2025	Expense		Dollar Tree	-9.74
10/31/2025	Check	3207	Robyn Berguied	-2,338.00
Total				-4,917.75

## Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/27/2025	Deposit	300082048		8,320.00
10/28/2025	Deposit	301046952		2,179.58
Total				10,499.58

## Additional Information

## Uncleared checks and payments after 10/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/05/2025	Check	3209	John Lovell	-91.89
11/06/2025	Expense		Little Caesars	-41.58
11/07/2025	Expense		Billings Photography	-50.00
11/07/2025	Check	3211	Jennifer Crane	-80.46



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

December 11, 2025

Board of Trustees  
Plaza Elementary School District  
Orland, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Plaza Elementary School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Plaza Elementary School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, Plaza Elementary School District changed accounting policies related to compensated absences by adopting Governmental Accounting Standards (GASB) Statement No. 101, Compensated Absences, in 2025. We noted no transactions entered into by Plaza Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of compensated absences is based on an analysis of past leave usage to determine which portion is more likely than not to be used for time off. We evaluated the calculation prepared in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## **Significant Audit Matters (continued)**

### ***Qualitative Aspects of Accounting Practices (continued)***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of compensated absences in Note 8 to the financial statements represents management's estimates based on a calculation prepared by management. Actual results could differ depending on the actual leave balances earned and used.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 11 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 11, 2025.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Plaza Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **Significant Audit Matters (continued)**

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Plaza Elementary School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

We applied certain limited procedures to management's discussion and analysis and the required supplementary information section, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Restriction on Use**

This information is intended solely for the information and use of the Board of Education and management of Plaza Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Christy White, Inc".

Christy White, Inc.  
San Diego, California

# **PLAZA ELEMENTARY SCHOOL DISTRICT**

**AUDIT REPORT  
JUNE 30, 2025**



**PLAZA ELEMENTARY SCHOOL DISTRICT**  
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**JUNE 30, 2025**

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## **FINANCIAL SECTION**

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Schools throughout California

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Independent Auditors' Report

Governing Board  
Plaza Elementary School District  
Orland, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Plaza Elementary School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Plaza Elementary School District's basic financial statements as listed in the table of contents.

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

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

##### *Change in Accounting Principle*

As described in Note 1 to the financial statements, the Plaza Elementary School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### ***Responsibilities of Management for the Financial Statements (continued)***

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

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

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

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

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Plaza Elementary School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2025 on our consideration of the Plaza Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Plaza Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Plaza Elementary School District's internal control over financial reporting and compliance.



San Diego, California  
December 11, 2025

# PLAZA ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

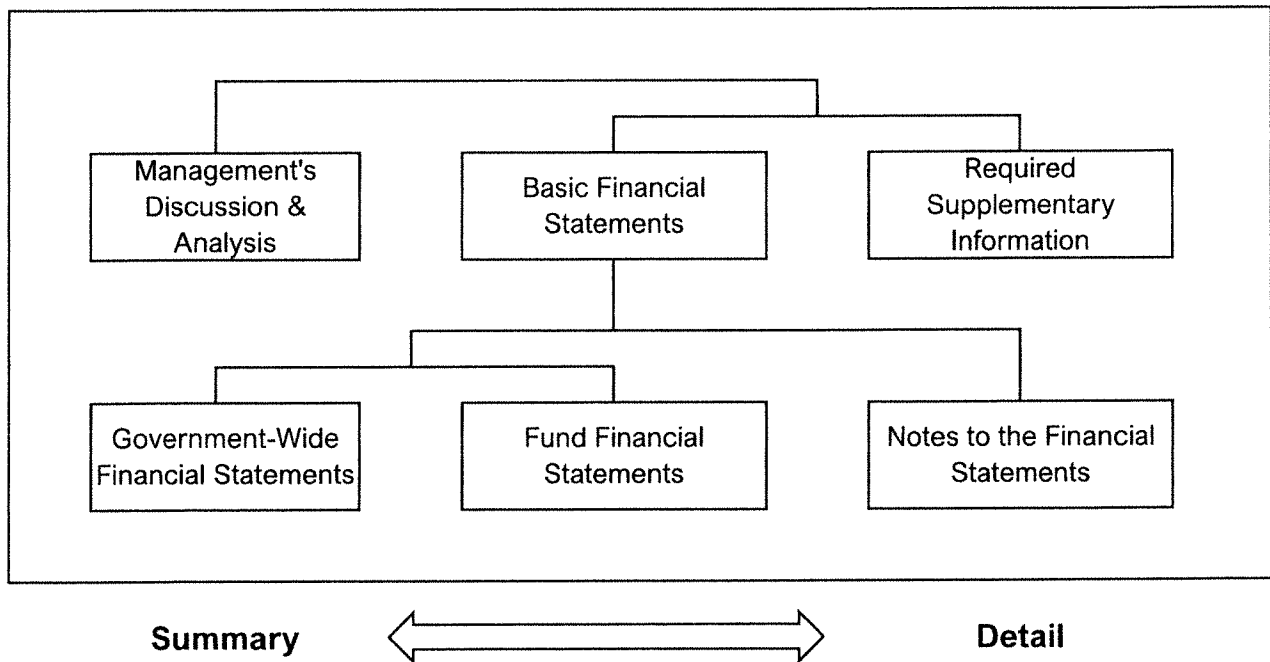
Our discussion and analysis of Plaza Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- The District's net position was \$14,578,653 at June 30, 2025. This was an increase of \$781,367 from the prior year after restatement.
- Overall revenues were \$3,752,836 which exceeded expenses of \$2,971,469.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

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

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

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

**Government-Wide Statements**

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

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health or position. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$14,578,653 at June 30, 2025, as reflected in the table below. Of this amount, \$2,027,556 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2025	2024	Net Change
<b>ASSETS</b>			
Current and other assets	\$ 6,347,088	\$ 10,061,166	\$ (3,714,078)
Capital assets	11,114,554	8,564,409	2,550,145
<b>Total Assets</b>	<b>17,461,642</b>	<b>18,625,575</b>	<b>(1,163,933)</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>793,144</b>	<b>879,212</b>	<b>(86,068)</b>
<b>LIABILITIES</b>			
Current liabilities	579,074	2,293,426	(1,714,352)
Long-term liabilities	2,498,546	2,877,449	(378,903)
<b>Total Liabilities</b>	<b>3,077,620</b>	<b>5,170,875</b>	<b>(2,093,255)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>598,514</b>	<b>412,517</b>	<b>185,997</b>
<b>NET POSITION</b>			
Net investment in capital assets	11,103,445	8,487,744	2,615,701
Restricted	1,447,653	4,214,523	(2,766,870)
Unrestricted	2,027,554	1,219,128	808,426
<b>Total Net Position</b>	<b>\$ 14,578,652</b>	<b>\$ 13,921,395</b>	<b>\$ 657,257</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	<b>Governmental Activities</b>		
	<b>2025</b>	<b>2024</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ -	\$ 16,895	\$ (16,895)
Operating grants and contributions	835,083	848,792	(13,709)
Capital grants and contributions	56,797	9,359,567	(9,302,770)
General revenues			
Property taxes	442,892	493,526	(50,634)
Unrestricted federal and state aid	2,091,667	1,828,310	263,357
Other	326,396	269,525	56,871
<b>Total Revenues</b>	<b>3,752,835</b>	<b>12,816,615</b>	<b>(9,063,780)</b>
<b>EXPENSES</b>			
Instruction	1,348,510	1,407,695	(59,185)
Instruction-related services	233,255	137,023	96,232
Pupil services	476,847	370,126	106,721
General administration	193,791	263,492	(69,701)
Plant services	324,485	372,660	(48,175)
Ancillary services	253,797	297,714	(43,917)
Debt service	1,675	5,048	(3,373)
Other outgo	139,109	133,219	5,890
<b>Total Expenses</b>	<b>2,971,469</b>	<b>2,986,977</b>	<b>(15,508)</b>
<b>Change in net position</b>	<b>781,366</b>	<b>9,829,638</b>	<b>(9,048,272)</b>
<b>Net Position - Beginning, as Restated*</b>	<b>13,797,286</b>	<b>4,091,757</b>	<b>9,705,529</b>
<b>Net Position - Ending</b>	<b>\$ 14,578,652</b>	<b>\$ 13,921,395</b>	<b>\$ 657,257</b>

*\*Beginning net position was restated for the 2025 year only.*

The cost of all our governmental activities this year was \$2,971,469 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$442,892 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2025</b>	<b>2024</b>
Instruction	\$ 1,235,471	\$ (8,058,970)
Instruction-related services	233,255	137,023
Pupil services	(28,912)	(60,451)
General administration	198,973	263,492
Plant services	300,584	372,660
Ancillary services	12,851	(23,089)
Debt service	1,675	5,048
Transfers to other agencies	125,692	126,010
<b>Total</b>	<b>\$ 2,079,589</b>	<b>\$ (7,238,277)</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$5,787,678, which is less than last year's ending fund balance of \$7,834,920. The District's General Fund had \$404,144 more in operating revenues than expenditures for the year ended June 30, 2025. The District's Cafeteria Fund had \$186,148 less in operating revenues than expenditures for the year ended June 30, 2025. The District's County School Facilities Fund had \$2,199,527 less in operating revenues than expenditures for the year ended June 30, 2025.

**CURRENT YEAR BUDGET 2024-2025**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2024-2025 the District had invested \$11,114,554 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2025	2024	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 59,244	\$ 59,244	\$ -
Construction in progress	9,727,286	7,224,389	2,502,897
Land improvements	762,394	762,394	-
Buildings & improvements	1,968,303	1,968,303	-
Furniture & equipment	611,846	414,389	197,457
Less: Accumulated depreciation	(2,014,519)	(1,864,310)	(150,209)
<b>Total</b>	<b>\$ 11,114,554</b>	<b>\$ 8,564,409</b>	<b>\$ 2,550,145</b>

**Long-Term Liabilities**

At year-end, the District had \$2,498,546 in long-term liabilities, a decrease of 16.76% from last year's restated balance – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2025	2024	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ -	\$ 60,000	\$ (60,000)
Financed purchases	11,109	16,665	(5,556)
Compensated absences*	144,977	124,109	20,868
Total OPEB liability	710,271	1,044,457	(334,186)
Net pension liability	1,651,852	1,821,882	(170,030)
Less: current portion of long-term liabilities	(19,663)	(65,555)	45,892
<b>Total</b>	<b>\$ 2,498,546</b>	<b>\$ 3,001,558</b>	<b>\$ (503,012)</b>

*\*Compensated Absences for 2024 was restated in order to record the District's compensated absences in accordance with GASB Statement No. 101 which supersedes GASB Statement No. 16 for the year ended June 30, 2025.*

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Several economic and fiscal factors could influence the District's financial condition in the coming year, including continued enrollment declines, uncertain Federal and State revenues, high pension obligations, and a cooling California economy.

**Long-Term Declining Enrollment**

California's K–12 system continues to experience enrollment decline. Statewide enrollment fell another 0.5% in 2024–25 to about 5.8 million students, roughly 420,000 fewer than a decade ago. The Department of Finance projects an additional 586,000-student decline by 2033–34. Lower birth rates, high housing costs, and out-migration are key drivers, along with growing competition from charter and private schools. Because many costs—such as staffing and facilities—cannot easily adjust, revenue loss from declining Average Daily Attendance (ADA) creates structural fiscal challenges that require multi-year planning.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)**

**Revenue Uncertainties**

- **Status of Proposition 98:** The 2025–26 State Budget sets the Proposition 98 guarantee at \$114.6 billion, slightly below earlier projections. To maintain K–12 funding commitments amid weaker tax receipts, the State relied on reserve drawdowns, internal borrowing, and limited deferrals. The outlook remains fragile since Proposition 98 revenues are highly sensitive to income-tax and capital-gains fluctuations. A market slowdown could trigger future adjustments. The Legislative Analyst's Office urges districts to budget cautiously and preserve flexibility given ongoing volatility.
- **Federal Funding Uncertainties:** Federal funding for K–12 education remains uncertain heading into 2025–26. Several large federal programs—including Title I, Title II, IDEA, and after-school and enrichment grants—face potential reductions or delays under current federal budget proposals and continuing appropriations negotiations. The U.S. Department of Education has also paused or delayed disbursement of certain previously approved formula and competitive grants, creating short-term cash-flow and planning challenges for districts. Analyses by nonpartisan agencies such as the Congressional Budget Office and the Learning Policy Institute note that up to \$5–6 billion in K-12 formula funds nationwide remain at risk of reduction or deferral if congressional appropriations are not finalized. While districts are expected to continue receiving baseline allocations during temporary funding resolutions, long-term federal support levels for education could decline modestly in real terms, requiring districts to plan for possible funding interruptions or reductions in future years.

**Pension Liabilities and Employer Rates**

The District participates in CalSTRS and CalPERS, both of which remain underfunded and continue to exert upward pressure on budgets. For 2025–26, the CalSTRS employer rate is 19.10%, and the CalPERS Schools Pool rate is 26.81%. These elevated rates—well above pre-2014 levels—will likely persist through the decade as both systems address unfunded liabilities. Districts must continue to account for escalating pension costs in long-range projections.

**Economic and Market Conditions**

California's economy has cooled following its post-pandemic rebound. High interest rates, weaker venture investment, and commercial-real-estate softness have slowed growth, especially in tech-dependent regions. The UCLA Anderson Forecast (Fall 2025) expects subdued growth into 2026, with unemployment near 5%. Inflation has eased, but interest-rate uncertainty continues to constrain housing and business investment.

Because the State's tax base depends heavily on capital-gains income, stock-market volatility remains a major risk to General Fund and Proposition 98 revenues. Fiscal advisors therefore recommend that districts maintain prudent reserves and avoid long-term commitments based on one-time revenue gains.

**Summary**

Declining enrollment, volatile revenues, persistent pension costs, and broader economic uncertainty all contribute to a challenging fiscal environment for California school districts. The District's 2025–26 budget reflects these conditions through conservative revenue assumptions, strong reserves, and continued monitoring of State fiscal trends.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Business Services Department of Plaza Elementary School District at (530) 865-1250.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 5,853,697
Accounts receivable	395,873
Inventory	2,988
Prepaid expenses	94,530
Capital assets:	
Capital assets, not depreciated	9,786,530
Capital assets, net of accumulated depreciation	1,328,024
<b>Total Assets</b>	<b>17,461,642</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	680,780
Deferred outflows related to OPEB	112,364
<b>Total Deferred Outflows of Resources</b>	<b>793,144</b>
<b>LIABILITIES</b>	
Accrued liabilities	508,085
Unearned revenue	51,326
Long-term liabilities, current portion	19,663
Long-term liabilities, non-current portion	2,498,546
<b>Total Liabilities</b>	<b>3,077,620</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	133,337
Deferred inflows related to OPEB	465,177
<b>Total Deferred Inflows of Resources</b>	<b>598,514</b>
<b>NET POSITION</b>	
Net investment in capital assets	11,103,445
Restricted:	
Capital projects	883,432
Educational programs	305,122
Food service	259,099
Unrestricted	2,027,554
<b>Total Net Position</b>	<b>\$ 14,578,652</b>

The accompanying notes are an integral part of these financial statements.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Operating Grants and Contributions	Capital Grants and Contributions	
				Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 1,348,510	\$ 56,242	\$ 56,797	\$ (1,235,471)
Instruction-related services				
Instructional supervision and administration	348	-	-	(348)
Instructional library, media, and technology	13,107	-	-	(13,107)
School site administration	219,800	-	-	(219,800)
Pupil services				
Home-to-school transportation	(14,098)	51,715	-	65,813
Food services	472,291	434,422	-	(37,869)
All other pupil services	18,654	19,622	-	968
General administration				
Centralized data processing	17,850	-	-	(17,850)
All other general administration	175,941	(5,182)	-	(181,123)
Plant services	324,485	23,901	-	(300,584)
Ancillary services	253,797	240,946	-	(12,851)
Interest on long-term debt	1,675	-	-	(1,675)
Other outgo	139,109	13,417	-	(125,692)
<b>Total Governmental Activities</b>	<b>\$ 2,971,469</b>	<b>\$ 835,083</b>	<b>\$ 56,797</b>	<b>(2,079,589)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				442,260
Property taxes, levied for debt service				632
Federal and state aid not restricted for specific purposes				2,091,667
Interest and investment earnings				156,899
Interagency revenues				68,445
Miscellaneous				101,052
<b>Subtotal, General Revenue</b>				<b>2,860,955</b>
<b>CHANGE IN NET POSITION</b>				<b>781,366</b>
<b>Net Position - Beginning, as Restated</b>				<b>13,797,286</b>
<b>Net Position - Ending</b>				<b>\$ 14,578,652</b>

The accompanying notes are an integral part of these financial statements.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2025**

	General Fund	Cafeteria Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 4,725,389	\$ 107,610	\$ 962,678	\$ 58,020	\$ 5,853,697
Accounts receivable	230,703	154,909	9,180	1,081	395,873
Due from other funds	1,121	-	-	5,556	6,677
Stores inventory	-	2,988	-	-	2,988
Prepaid expenditures	94,530	-	-	-	94,530
<b>Total Assets</b>	<b>\$ 5,051,743</b>	<b>\$ 265,507</b>	<b>\$ 971,858</b>	<b>\$ 64,657</b>	<b>\$ 6,353,765</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 352,703	\$ 3,409	\$ 146,359	\$ 5,614	\$ 508,085
Due to other funds	5,556	11	-	1,110	6,677
Unearned revenue	51,326	-	-	-	51,326
<b>Total Liabilities</b>	<b>409,585</b>	<b>3,420</b>	<b>146,359</b>	<b>6,724</b>	<b>566,088</b>
<b>FUND BALANCES</b>					
Nonspendable	98,353	2,988	-	-	101,341
Restricted	305,122	259,099	825,499	57,933	1,447,653
Assigned	4,091,303	-	-	-	4,091,303
Unassigned	147,380	-	-	-	147,380
<b>Total Fund Balances</b>	<b>4,642,158</b>	<b>262,087</b>	<b>825,499</b>	<b>57,933</b>	<b>5,787,677</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,051,743</b>	<b>\$ 265,507</b>	<b>\$ 971,858</b>	<b>\$ 64,657</b>	<b>\$ 6,353,765</b>

The accompanying notes are an integral part of these financial statements.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET**  
**POSITION**  
**JUNE 30, 2025**

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**Total Fund Balance - Governmental Funds** **\$ 5,787,677**

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

**Capital assets:**

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 13,129,073	
Accumulated depreciation	<u>(2,014,519)</u>	11,114,554

**Long-term liabilities:**

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Financed purchases	\$ 11,109	
Compensated absences	144,977	
Total OPEB liability	710,271	
Net pension liability	<u>1,651,852</u>	(2,518,209)

**Deferred outflows and inflows of resources relating to pensions:**

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 680,780	
Deferred inflows of resources related to pensions	<u>(133,337)</u>	547,443

**Deferred outflows and inflows of resources relating to OPEB:**

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 112,364	
Deferred inflows of resources related to OPEB	<u>(465,177)</u>	(352,813)

<b>Total Net Position - Governmental Activities</b>	<b><u>\$ 14,578,652</u></b>
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**PLAZA ELEMENTARY SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	Cafeteria Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 2,485,463	\$ -	\$ -	\$ -	\$ 2,485,463
Federal sources	129,008	147,738	-	-	276,746
Other state sources	481,986	274,475	-	-	756,461
Other local sources	288,836	7,097	56,797	3,145	355,875
<b>Total Revenues</b>	<b>3,385,293</b>	<b>429,310</b>	<b>56,797</b>	<b>3,145</b>	<b>3,874,545</b>
<b>EXPENDITURES</b>					
Current					
Instruction	1,604,731	-	-	-	1,604,731
Instruction-related services					
Instructional supervision and administration	348	-	-	-	348
Instructional library, media, and technology	13,245	-	-	-	13,245
School site administration	240,265	-	-	-	240,265
Pupil services					
Home-to-school transportation	96,828	-	-	-	96,828
Food services	91,258	416,235	-	-	507,493
All other pupil services	18,654	-	-	-	18,654
General administration					
Centralized data processing	17,850	-	-	-	17,850
All other general administration	184,244	-	-	-	184,244
Plant services	248,595	-	-	-	248,595
Facilities acquisition and construction	47,350	199,223	2,256,324	-	2,502,897
Ancillary services	278,673	-	-	-	278,673
Transfers to other agencies	139,109	-	-	-	139,109
Debt service					
Principal	-	-	-	65,556	65,556
Interest and other	-	-	-	3,300	3,300
<b>Total Expenditures</b>	<b>2,981,150</b>	<b>615,458</b>	<b>2,256,324</b>	<b>68,856</b>	<b>5,921,788</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>404,143</b>	<b>(186,148)</b>	<b>(2,199,527)</b>	<b>(65,711)</b>	<b>(2,047,243)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	7,989	-	-	5,556	13,545
Transfers out	(5,556)	-	-	(7,989)	(13,545)
<b>Net Financing Sources (Uses)</b>	<b>2,433</b>	<b>-</b>	<b>-</b>	<b>(2,433)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>406,576</b>	<b>(186,148)</b>	<b>(2,199,527)</b>	<b>(68,144)</b>	<b>(2,047,243)</b>
<b>Fund Balance - Beginning</b>	<b>4,235,582</b>	<b>448,235</b>	<b>3,025,026</b>	<b>126,077</b>	<b>7,834,920</b>
<b>Fund Balance - Ending</b>	<b>\$ 4,642,158</b>	<b>\$ 262,087</b>	<b>\$ 825,499</b>	<b>\$ 57,933</b>	<b>\$ 5,787,677</b>

The accompanying notes are an integral part of these financial statements.

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

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**Net Change in Fund Balances - Governmental Funds** **\$ (2,047,243)**

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

**Capital outlay:**

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 2,700,354	
Depreciation expense:	<u>(150,209)</u>	2,550,145

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

65,556

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

1,625

**Compensated absences:**

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(20,868)

**Postemployment benefits other than pensions (OPEB):**

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

134,449

**Pensions:**

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

97,702

**Change in Net Position of Governmental Activities**

**\$ 781,366**

**PLAZA ELEMENTARY SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements:** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

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

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Cafeteria Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

**County School Facilities Fund:** This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

**Non-Major Governmental Funds**

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**Special Reserve Fund for Capital Outlay Projects:** This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

**Debt Service Funds:** Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**Bond Interest and Redemption Fund:** This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursements grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Capital Assets (continued)**

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	25 – 50 years
Furniture and Equipment	5 – 20 years
Vehicles	8 years

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

In accordance with GASB Statement No. 101, *Compensated Absences*, accumulated unpaid employee vacation and sick leave benefits are accrued as a liability in the government-wide financial statements as the benefits are earned, provided they accumulate and are more likely than not to be used or paid. The measurement of this liability includes estimated salary amounts and the employer's share of related taxes and benefits, as applicable, that are directly related to these compensated absences.

For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. For accumulated sick leave benefits, a liability is recognized for the portion that employees have earned and that are more likely than not to be used or paid. The District's policy for sick leave recognition aligns with this criterion, accruing the liability based on historical usage patterns and other relevant factors.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Premiums and Discounts**

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2024
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements**

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has implemented this Statement as of June 30, 2025.

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has implemented this Statement as of June 30, 2025.

**GASB Statement No. 103** – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 104** – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>
Investment in county treasury	\$ 5,808,023
Cash on hand and in banks	44,167
Cash in revolving fund	1,507
<b>Total</b>	<b>\$ 5,853,697</b>

**B. Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies; certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Glenn County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer; which is recorded on the amortized cost basis.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$5,804,132 and an amortized book value of \$5,808,023.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law.

The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

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

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

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

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

Uncategorized - Investments in the Glenn County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2025 were as follows:

	<u><b>Uncategorized</b></u>
Investment in county treasury	\$ 5,804,132
<b>Total</b>	<u><b>\$ 5,804,132</b></u>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2025 consisted of the following:

	General Fund	Cafeteria Fund	County School Facilities Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government					
Categorical aid	\$ 5,428	\$ 55,147	\$ -	\$ -	\$ 60,575
State Government					
Categorical aid	6,465	98,454	-	-	104,919
Lottery	28,088	-	-	-	28,088
Local Government					
Other local sources	190,722	1,308	9,180	1,081	202,291
<b>Total</b>	<b>\$ 230,703</b>	<b>\$ 154,909</b>	<b>\$ 9,180</b>	<b>\$ 1,081</b>	<b>\$ 395,873</b>

**NOTE 4 – CAPITAL ASSETS**

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

	Balance July 01, 2024	Additions	Deletions	Balance June 30, 2025
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 59,244	\$ -	\$ -	\$ 59,244
Construction in progress	7,224,389	2,502,897	-	9,727,286
Total capital assets not being depreciated	7,283,633	2,502,897	-	9,786,530
Capital assets being depreciated				
Land improvements	762,394	-	-	762,394
Buildings & improvements	1,968,303	-	-	1,968,303
Furniture & equipment	414,389	197,457	-	611,846
Total capital assets being depreciated	3,145,086	197,457	-	3,342,543
Less: Accumulated depreciation				
Land improvements	402,040	39,408	-	441,448
Buildings & improvements	1,257,098	71,347	-	1,328,445
Furniture & equipment	205,172	39,454	-	244,626
Total accumulated depreciation	1,864,310	150,209	-	2,014,519
Total capital assets being depreciated, net	1,280,776	47,248	-	1,328,024
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 8,564,409</b>	<b>\$ 2,550,145</b>	<b>\$ -</b>	<b>\$ 11,114,554</b>

Depreciation expense was charged to governmental activities as follows:

<b>Governmental Activities</b>	
Instruction	\$ 39,522
Home-to-school transportation	15,807
Food services	17,610
Plant services	77,270
<b>Total</b>	<b>\$ 150,209</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

	Due To Other Funds	Due From Other Funds		
		General Fund	Non-Major Governmental Funds	Total
General Fund		\$ -	\$ 5,556	\$ 5,556
Cafeteria Fund		11	-	11
Non-Major Governmental Funds		1,110	-	1,110
<b>Total</b>		<b>\$ 1,121</b>	<b>\$ 5,556</b>	<b>\$ 6,677</b>

Due from the General Fund to the Cafeteria Revenue Fund for moving Kitchen Infrastructure and Training expenditures.	\$ 11
Due from the General Fund to the Bond Interest and Redemption Fund for expenditures incurred.	1,110
Due from the Special Reserve Fund for Capital Outlay Projects to the General Fund to clear interfund transactions.	5,556
<b>Total</b>	<b>\$ 6,677</b>

**B. Operating Transfers**

	Interfund Transfers Out	Interfund Transfers In		
		General Fund	Non-Major Governmental Funds	Total
General Fund		\$ -	\$ 5,556	\$ 5,556
Non-Major Governmental Funds		7,989	-	7,989
<b>Total</b>		<b>\$ 7,989</b>	<b>\$ 5,556</b>	<b>\$ 13,545</b>

Transfer from the Bond Interest and Redemption Fund to the General Fund for bond close out.	\$ 7,989
Transfer from the Special Reserve Fund for Capital Outlay Projects to the General Fund for expenditures incurred.	5,556
<b>Total</b>	<b>\$ 13,545</b>

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2025 consisted of the following:

	General Fund	Cafeteria Fund	County School Facilities Fund	Non-Major Governmental Funds	Governmental Activities
Payroll	\$ 78,929	\$ 1,321	\$ -	\$ -	\$ 80,250
Construction	-	-	146,359	5,556	151,915
Vendors payable	103,730	2,088	-	58	105,876
Due to grantor government	170,044	-	-	-	170,044
<b>Total</b>	<b>\$ 352,703</b>	<b>\$ 3,409</b>	<b>\$ 146,359</b>	<b>\$ 5,614</b>	<b>\$ 508,085</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2025 consisted of the following:

	General Fund
Federal sources	\$ 40,545
Local sources	10,781
<b>Total</b>	<b>\$ 51,326</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2025 consisted of the following:

	Restated Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
Financed purchases	16,665	-	5,556	11,109	5,555
Compensated absences*	124,109	20,868	-	144,977	14,108
Total OPEB liability	1,044,457	-	334,186	710,271	-
Net pension liability	1,821,882	-	170,030	1,651,852	-
<b>Total</b>	<b>\$ 3,067,113</b>	<b>\$ 20,868</b>	<b>\$ 569,772</b>	<b>\$ 2,518,209</b>	<b>\$ 19,663</b>

\*The change in the compensated absences liability is presented as a net change.

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for financed purchases are made in the Special Reserve Fund for Capital Outlay Projects.

**A. General Obligation Bonds**

1999 Election

The outstanding bonded debt of Plaza Elementary School District at June 30, 2025 is as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2024	Additions	Deductions	Bonds Outstanding June 30, 2025
Election 1999, Series 2000	6/1/2000	8/1/2024	5.10%-6.30%	\$ 75,000	\$ 60,000	\$ -	\$ 60,000	\$ -
					\$ 60,000	\$ -	\$ 60,000	\$ -

On June 1, 2000, the District issued \$750,000 in serial General Obligation Bonds (Election of 1999, Series 2000). The bonds represent general obligations of the District payable solely from *ad valorem* property taxes levied and collected by the Board of Supervisors of Glenn County. Interest rates range from 5.10 to 6.30 percent. The final principal payment was made on August 1, 2024.

**B. Financed Purchases**

During the year ended June 30, 2017, the District entered into a financed purchase for a building with the Glenn County Office of Education. At the end of the agreement term, the District will have the option to purchase the building for \$1. There is no interest component to the agreement. Future minimum payments at June 30, 2025 are as follows:

Year Ended June 30,	Payment
2026	\$ 5,555
2027	5,554
<b>Total</b>	<b>\$ 11,109</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**C. Compensated Absences**

Beginning restated total unpaid employee compensated absences was \$124,109 and increased by a net amount of \$20,868 during the year ended June 30, 2025. The ending compensated absences at June 30, 2025 amounted to \$144,977. This amount is included as part of long-term liabilities in the government-wide financial statements.

**D. Other Postemployment Benefits**

The District's beginning total OPEB liability was \$1,044,457 and decreased by \$334,186 during the year ended June 30, 2025. The ending total OPEB liability at June 30, 2025 was \$710,271. See Note 10 for additional information regarding the total OPEB liability.

**E. Net Pension Liability**

The District's beginning net pension liability was \$1,821,882 and decreased by \$170,030 during the year ended June 30, 2025. The ending net pension liability at June 30, 2025 was \$1,651,852. See Note 11 for additional information regarding the net pension liability.

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2025:

	General Fund	Cafeteria Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 3,823	\$ -	\$ -	\$ -	3,823
Stores inventory	-	2,988	-	-	2,988
Prepaid expenditures	94,530	-	-	-	94,530
Total non-spendable	98,353	2,988	-	-	101,341
Restricted					
Educational programs	305,122	-	-	-	305,122
Food service	-	259,099	-	-	259,099
Capital projects	-	-	825,499	57,933	883,432
Total restricted	305,122	259,099	825,499	57,933	1,447,653
Assigned					
Other assignments	4,091,303	-	-	-	4,091,303
Total assigned	4,091,303	-	-	-	4,091,303
Unassigned	147,380	-	-	-	147,380
Total	\$ 4,642,158	\$ 262,087	\$ 825,499	\$ 57,933	\$ 5,787,677

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to the greater of \$87,000 or 5 percent of General Fund expenditures and other financing uses.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Plaza Elementary School District’s defined benefit OPEB plan, Plaza Elementary School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single employer defined benefit plan administered by the District. The District currently provides retiree health benefits to eligible Certificated, Classified, Management, and Confidential employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

B. Benefits Provided

Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 15 years of continuous District service. The retiree is permitted to choose from any medical, dental, or vision plan which is available to an active employee.

District contributions are subject to a monthly cap, consistent with the current active employee cap, that varies by employee classification. Certificated and Management employees have a cap of \$1,485.33 per month. Classified and Confidential employees have a cap of \$1,520.83 per month.

The District's paid benefit is provided for a certain number of months determined by a formula. The number of days of accrued and unused sick leave on the date of retirement divided by four is multiplied by a percentage which is one hundred percent plus one percent for each full year of service. The result, rounded to the nearest whole number, is the number of months the retiree will receive District-paid benefits.

C. Contributions

There is no actuarially determined contribution, nor any contribution requirement established by statute or contract. The District’s contribution is currently based on a projected pay as-you-go funding method, that is, benefits are payable when due.

D. Plan Membership

Membership of the Plan consisted of the following:

	Number of participants
Inactive employees receiving benefits	1
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	21
<b>Total number of participants**</b>	<b>22</b>

\*Information not provided

\*\*As of the July 1, 2024 valuation date

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**E. Total OPEB Liability**

The Plaza Elementary School District's total OPEB liability of \$710,271 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2024.

**F. Actuarial Assumptions and Other Inputs**

The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

**Economic assumptions:**

Inflation	2.30%
Salary increases	2.80%
Discount rate	3.97%
Healthcare cost trend rates	5.50%

**Non-economic assumptions:**

Mortality rates, for Certificated employees, were based on the most recent experience study for CalSTRS members. Mortality rates, for non-certificated employees, were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the July 1, 2024 valuation were based on the results of the most recent applicable experience study and a review of plan experience during the period July 1, 2023 to June 30, 2024.

**Discount rate**

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District does not have an irrevocable trust account for prefunding OPEB liabilities. The discount rate used to measure the total OPEB liability was based on the Fidelity GO AA 20-year municipal index.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**G. Changes in Total OPEB Liability**

	<u>June 30, 2025</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 74,343
Interest on total OPEB liability	43,100
Changes of benefit terms	(227,814)
Difference between expected and actual experience	(224,190)
Changes of assumptions	4,849
Benefits payments	<u>(4,474)</u>
Net change in total OPEB liability	(334,186)
Total OPEB liability - beginning	<u>1,044,457</u>
Total OPEB liability - ending	<u>\$ 710,271</u>
 Covered-employee payroll	 \$ 1,367,605
 District's total OPEB liability as a percentage of covered-employee payroll	  51.94%

**H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Plaza Elementary School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease</b>	<b>Valuation Discount Rate</b>	<b>1% Increase</b>
	<b>(2.97%)</b>	<b>(3.97%)</b>	<b>(4.97%)</b>
Total OPEB liability	\$ 774,892	\$ 710,271	\$ 650,560

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the total OPEB liability of the Plaza Elementary School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
	<b>(4.50%)</b>	<b>(5.50%)</b>	<b>(6.50%)</b>
Total OPEB liability	\$ 625,611	\$ 710,271	\$ 809,213

**J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the Plaza Elementary School District recognized OPEB expense of \$(136,975). At June 30, 2025, the Plaza Elementary School District reported deferred outflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 304,539
Changes in assumptions	112,364	160,638
<b>Total</b>	<b>\$ 112,364</b>	<b>\$ 465,177</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended June 30,</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
2026	\$ 23,862	\$ 50,466
2027	23,862	50,466
2028	23,862	50,466
2029	23,862	50,466
2030	14,473	50,396
Thereafter	2,443	212,917
<b>Total</b>	<b>\$ 112,364</b>	<b>\$ 465,177</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<b>Net pension liability</b>	<b>Deferred outflows related to pensions</b>	<b>Deferred inflows related to pensions</b>	<b>Pension expense</b>
CalSTRS Pension	\$ 891,784	\$ 373,698	\$ 127,897	\$ 99,884
CalPERS Pension	760,068	307,082	5,440	104,331
<b>Total</b>	<b>\$ 1,651,852</b>	<b>\$ 680,780</b>	<b>\$ 133,337</b>	<b>\$ 204,215</b>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, CA 95851-0275.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2025, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2025 was 19.10% of annual payroll. Contributions to the plan from the District were \$181,501 for the year ended June 30, 2025.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$82,617 to CalSTRS.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	891,784
State's proportionate share of the net pension liability associated with the District		525,587
<b>Total</b>	<b>\$</b>	<b>1,417,371</b>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.001 percent, which did not change from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$99,884. In addition, the District recognized pension expense and revenue of \$(39,093) for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between projected and actual earnings on plan investments	\$ -	\$ 3,598
Differences between expected and actual experience	100,872	38,997
Changes in assumptions	3,904	60,906
Changes in proportion and differences between District contributions and proportionate share of contributions	87,421	24,396
District contributions subsequent to the measurement date	181,501	-
<b>Total</b>	<b>\$ 373,698</b>	<b>\$ 127,897</b>

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

The \$181,501 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2026	\$ 46,154	\$ 98,223
2027	46,154	(39,503)
2028	44,200	25,600
2029	30,622	23,247
2030	19,138	10,144
2031	5,929	10,186
<b>Total</b>	<b>\$ 192,197</b>	<b>\$ 127,897</b>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Growth	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2021 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance—PCA) as an input to the process.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions (continued)**

The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2024, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	<u>100%</u>	

\*Real return is net of assumed 2.7

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
District's proportionate share of the net pension liability	\$ 1,728,148	\$ 891,784	\$ 339,840

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2025 was 27.05% of annual payroll. Contributions to the plan from the District were \$120,416 for the year ended June 30, 2025.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the District reported a liability of \$760,068 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.002 percent, which did not change from its proportion measured as of June 30, 2023.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2025, the District recognized pension expense of \$104,331. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 29,524	\$ -
Differences between expected and actual experience	63,721	5,440
Changes in assumptions	16,800	-
Changes in proportion and differences between District contributions and proportionate share of contributions	76,621	-
District contributions subsequent to the measurement date	120,416	-
<b>Total</b>	<u>\$ 307,082</u>	<u>\$ 5,440</u>

The \$120,416 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2026	\$ 89,034	\$ 5,440
2027	85,387	-
2028	21,587	-
2029	(9,342)	-
<b>Total</b>	<u>\$ 186,666</u>	<u>\$ 5,440</u>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

\*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 5.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>1% Increase (7.90%)</b>
District’s proportionate share of the net pension liability	\$ 1,214,852	\$ 760,068	\$ 489,808

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2025.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

C. Construction Commitments

As of June 30, 2025, the District had commitments with respect to unfinished capital projects, Gym/Office/Tk Classroom of \$160,795 and classroom upgrades of \$57,325. Both expected to complete by August 31, 2025.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District is a member of two joint powers authorities (JPAs). The first is the Golden State Risk Management Authority (GSRMA). The second is Tri-Counties School Insurance Group. The relationship is such that the JPAs are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these financial statements. Audited financial statements are available from the respective entities.

**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2025, total deferred outflows related to pensions was \$680,780 and total deferred inflows related to pensions was \$133,337.

**B. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources can be found at Note 10. At June 30, 2025, total deferred outflows related to other postemployment benefits was \$112,364 and total deferred inflows related to other postemployment benefits was \$465,177.

**NOTE 15 – RESTATEMENT TO NET POSITION**

The beginning net position of the Governmental Activities has been restated due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB 101 establishes recognition and measurement guidance for liabilities related to compensated absences, requiring that the liability be recognized when leave is attributable to services already rendered and it is probable that the leave will be used or paid. This standard supersedes certain provisions of GASB Statement No. 16.

The cumulative effect of applying GASB 101 required a restatement of the beginning net position, as follows:

	<b>Governmental Activities</b>
Net Position - Beginning, as Previously Reported	\$ 13,921,395
Restatement	(124,109)
Net Position - Beginning, as Restated	<u>\$ 13,797,286</u>

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**PLAZA ELEMENTARY SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 2,403,824	\$ 2,499,490	\$ 2,485,463	\$ (14,027)
Federal sources	89,811	135,570	129,008	(6,562)
Other state sources	401,421	411,239	399,369	(11,870)
Other local sources	85,000	223,094	275,699	52,605
<b>Total Revenues</b>	<b>2,980,056</b>	<b>3,269,393</b>	<b>3,289,539</b>	<b>20,146</b>
<b>EXPENDITURES</b>				
Certificated salaries	990,849	986,118	983,826	2,292
Classified salaries	451,596	471,927	469,013	2,914
Employee benefits	613,085	632,997	629,933	3,064
Books and supplies	183,025	255,759	133,042	122,717
Services and other operating expenditures	342,099	406,404	338,972	67,432
Capital outlay	433,800	389,337	204,638	184,699
Other outgo				
Excluding transfers of indirect costs	133,077	141,761	138,859	2,902
<b>Total Expenditures</b>	<b>3,147,531</b>	<b>3,284,303</b>	<b>2,898,283</b>	<b>386,020</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(167,475)</b>	<b>(14,910)</b>	<b>391,256</b>	<b>406,166</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	6,880	7,989	1,109
Transfers out	(5,556)	(5,556)	(5,556)	-
<b>Net Financing Sources (Uses)</b>	<b>(5,556)</b>	<b>1,324</b>	<b>2,433</b>	<b>1,109</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(173,031)</b>	<b>(13,586)</b>	<b>393,689</b>	<b>407,275</b>
<b>Fund Balance - Beginning</b>	<b>4,235,582</b>	<b>4,235,582</b>	<b>3,889,278</b>	<b>(346,304)</b>
<b>Fund Balance - Ending</b>	<b>\$ 4,062,551</b>	<b>\$ 4,221,996</b>	<b>\$ 4,282,967</b>	<b>\$ 60,971</b>

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- The amounts on that schedule include the financial activity of the Foundation Private-Purpose Trust Fund in accordance with the fund type definitions promulgated by GASB Statement No. 84.
- On-behalf payments of \$82,617 are not included in the actual revenues and expenditures reported in this schedule.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
CAFETERIA FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 152,955	\$ 180,000	\$ 147,738	\$ (32,262)
Other state sources	198,068	220,000	274,475	54,475
Other local sources	5,100	7,600	7,097	(503)
<b>Total Revenues</b>	<b>356,123</b>	<b>407,600</b>	<b>429,310</b>	<b>21,710</b>
<b>EXPENDITURES</b>				
Classified salaries	65,414	83,179	77,639	5,540
Employee benefits	52,269	57,851	56,382	1,469
Books and supplies	202,500	225,000	228,523	(3,523)
Services and other operating expenditures	48,350	18,600	7,356	11,244
Capital outlay	-	200,000	245,558	(45,558)
<b>Total Expenditures</b>	<b>368,533</b>	<b>584,630</b>	<b>615,458</b>	<b>(30,828)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(12,410)</b>	<b>(177,030)</b>	<b>(186,148)</b>	<b>(9,118)</b>
<b>Fund Balance - Beginning</b>	<b>448,235</b>	<b>448,235</b>	<b>448,235</b>	<b>448,235</b>
<b>Fund Balance - Ending</b>	<b>\$ 435,825</b>	<b>\$ 271,205</b>	<b>\$ 262,087</b>	<b>\$ 439,117</b>

See accompanying notes to required supplementary information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
<b>Total OPEB Liability</b>								
Service cost	\$ 74,343	\$ 89,844	\$ 109,140	\$ 89,478	\$ 71,073	\$ 48,735	\$ 52,071	\$ 50,554
Interest on total OPEB liability	43,100	38,224	24,509	27,041	28,422	22,386	22,506	21,165
Changes of benefit terms	(227,814)	-	-	-	-	-	-	-
Difference between expected and actual experience	(224,190)	-	(134,795)	-	(1,100)	-	-	-
Changes of assumptions	4,849	(22,765)	(194,773)	83,465	132,378	104,241	(35,814)	-
Benefits payments	(4,474)	(13,635)	(37,115)	(56,418)	(50,629)	(56,504)	(28,871)	(28,871)
Net change in total OPEB liability	(334,186)	91,668	(233,034)	143,566	180,144	118,858	9,892	42,848
Total OPEB liability - beginning	1,044,457	952,789	1,185,823	1,042,257	862,113	743,255	733,363	690,515
Total OPEB liability - ending	\$ 710,271	\$ 1,044,457	\$ 952,789	\$ 1,185,823	\$ 1,042,257	\$ 862,113	\$ 743,255	\$ 733,363
Covered-employee payroll	\$ 1,367,605	\$ 875,877	\$ 1,058,804	\$ 930,379	\$ 920,779	\$ 833,908	\$ 1,036,112	\$ 750,071
District's total OPEB liability as a percentage of covered-employee payroll	51.94%	119.25%	89.99%	127.46%	113.19%	103.38%	71.74%	97.77%

See accompanying notes to required supplementary information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
District's proportionate share of the net pension liability	\$ 891,784	\$ 1,025,971	\$ 908,130	\$ 614,475	\$ 1,200,168	\$ 1,195,706	\$ 1,235,678	\$ 1,150,986	\$ 1,008,288	\$ 774,444
State's proportionate share of the net pension liability associated with the District	409,161	491,580	454,795	309,187	618,682	654,524	707,487	680,919	574,085	409,594
Total	\$ 1,300,945	\$ 1,517,551	\$ 1,362,925	\$ 923,662	\$ 1,818,850	\$ 1,850,230	\$ 1,943,165	\$ 1,831,905	\$ 1,582,373	\$ 1,184,038
District's covered payroll	\$ 883,374	\$ 823,380	\$ 823,380	\$ 735,428	\$ 677,185	\$ 714,326	\$ 733,379	\$ 656,882	\$ 620,734	\$ 541,641
District's proportionate share of the net pension liability as a percentage of its covered payroll	100.95%	124.60%	110.29%	83.55%	177.23%	167.95%	168.49%	175.22%	162.43%	142.98%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%	0.002%
District's proportionate share of the net pension liability	\$ 760,068	\$ 795,911	\$ 757,123	\$ 403,916	\$ 664,000	\$ 625,447	\$ 520,669	\$ 432,472	\$ 378,552	\$ 277,505
District's covered payroll	\$ 426,891	\$ 405,183	\$ 367,381	\$ 286,864	\$ 311,725	\$ 297,250	\$ 257,568	\$ 231,015	\$ 230,074	\$ 208,430
District's proportionate share of the net pension liability as a percentage of its covered payroll	178.05%	196.43%	206.09%	140.80%	213.01%	210.41%	202.15%	187.21%	164.53%	133.14%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	\$ 181,501	\$ 168,694	\$ 157,913	\$ 129,294	\$ 119,739	\$ 115,798	\$ 112,798	\$ 107,919	\$ 82,636	\$ 66,605
Contributions in relation to the contractually required contribution*	(181,501)	(168,694)	(157,913)	(129,294)	(119,739)	(115,798)	(112,798)	(107,919)	(82,636)	(66,605)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 950,266	\$ 883,374	\$ 823,380	\$ 760,621	\$ 735,428	\$ 677,185	\$ 714,326	\$ 733,379	\$ 656,882	\$ 620,734
Contributions as a percentage of covered payroll	19.10%	19.10%	19.18%	17.00%	16.28%	17.10%	15.79%	14.72%	12.58%	10.73%

\*Amounts do not include on-behalf contributions

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	\$ 120,416	\$ 111,884	\$ 105,640	\$ 85,182	\$ 58,496	\$ 61,476	\$ 53,690	\$ 40,004	\$ 32,083	\$ 27,257
Contributions in relation to the contractually required contribution*	(120,416)	(111,884)	(105,640)	(85,182)	(58,496)	(61,476)	(53,690)	(40,004)	(32,083)	(27,257)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 445,157	\$ 428,891	\$ 405,183	\$ 367,381	\$ 286,864	\$ 311,725	\$ 297,250	\$ 257,568	\$ 231,015	\$ 230,074
Contributions as a percentage of covered payroll	27.05%	26.21%	26.07%	23.19%	20.39%	19.72%	18.06%	15.53%	13.89%	11.85%

\*Amounts do not include on-behalf contributions

**PLAZA ELEMENTARY SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Changes in Total OPEB Liability and Related Ratios**

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

**Changes in Benefit Terms**

Since the previous valuation, benefit terms changed. Previously, 20 years of service were required, now 15 years of service are required.

**Changes in Assumptions**

The discount rate changed from 3.86% to 3.97%, the inflation rate changed from 2.50% to 2.30%, the salary increases changed from 3.00% to 2.80%, and healthcare cost trend rate changed from 5.20% to 5.50% since the previous measurement.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2025, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
Cafeteria Fund			
Books and supplies	\$ 225,000	\$ 228,523	\$ 3,523
Capital outlay	\$ 200,000	\$ 245,558	\$ 45,558

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## **SUPPLEMENTARY INFORMATION**

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**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
FOR THE YEAR ENDED JUNE 30, 2025**

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	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	99.70	99.85
Fourth through Sixth		
Regular ADA	65.88	65.72
Seventh through Eighth		
Regular ADA	42.34	42.20
TOTAL SCHOOL DISTRICT	207.92	207.77

See accompanying note to supplementary information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2025**

Grade Level	Minutes Requirement	Actual Instructional Minutes	Credited Minutes Per the Approved Form J-13A*	Total Minutes Offered	Required Number of Days	Actual Number of Days	Credited Days Per the Approved Form J-13A*	Total Days Offered	Status
Kindergarten	36,000	56,010	320	56,330	180	179	1	180	Complied
Grade 1	50,400	56,010	320	56,330	180	179	1	180	Complied
Grade 2	50,400	56,010	320	56,330	180	179	1	180	Complied
Grade 3	50,400	56,010	320	56,330	180	179	1	180	Complied
Grade 4	54,000	56,010	320	56,330	180	179	1	180	Complied
Grade 5	54,000	56,010	320	56,330	180	179	1	180	Complied
Grade 6	54,000	56,010	320	56,330	180	179	1	180	Complied
Grade 7	54,000	56,010	320	56,330	180	179	1	180	Complied
Grade 8	54,000	56,010	320	56,330	180	179	1	180	Complied

\*The District received an approved Form J-13A for the number of instructional days and the number of instructional minutes indicated above.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

	2026 (Budget)	2025	2024	2023
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 3,313,635	\$ 3,297,528	\$ 3,013,603	\$ 3,270,333
Expenditures And Other Financing Uses	3,236,749	2,903,839	2,638,065	2,350,858
Net change in Fund Balance	\$ 76,886	\$ 393,689	\$ 375,538	\$ 919,475
Ending Fund Balance	\$ 4,359,854	\$ 4,282,967	\$ 3,889,278	\$ 3,513,740
Available Reserves*	\$ 161,837	\$ 145,192	\$ 134,254	\$ 2,699,149
Available Reserves As A Percentage Of Outgo	5.00%	5.00%	5.09%	114.82%
Long-term Liabilities	\$ 2,498,546	\$ 2,518,209	\$ 2,943,004	\$ 2,755,263
Average Daily Attendance At P-2	206	208	188	193

The General Fund balance has increased by \$769,227 over the past two years. The fiscal year 2025-26 budget projects a further increase of \$76,886. For a District this size, the State recommends available reserves of the greater of \$87,000 or 5% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years and anticipates incurring an operating surplus during the 2025-26 fiscal year. Total long-term obligations have decreased by \$237,054 over the past two years.

Average daily attendance has increased by 15 ADA over the past two years. A decrease of 2 ADA is anticipated during the 2025-26 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\*The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- The amounts on that schedule include the financial activity of the Foundation Private-Purpose Trust Fund in accordance with the fund type definitions promulgated by GASB Statement No. 84.
- On-behalf payments of \$80,617 are not included in the actual revenues and expenditures reported in this schedule.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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	<b>General Fund</b>	<b>Special Reserve Fund for Postemployment Benefits</b>
June 30, 2025, annual financial and budget report fund balance	\$ 4,282,967	\$ 357,004
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 84)	2,187	-
Fund balance transfer (GASB 54)	357,004	(357,004)
Net adjustments and reclassifications	359,191	(357,004)
June 30, 2025, audited financial statement fund balance	<u>\$ 4,642,158</u>	<u>\$ -</u>

	<b>Private-Purpose Trust Fund</b>
June 30, 2025, annual financial and budget report net position	\$ 2,187
Adjustments and reclassifications:	
Increase (decrease) in total net position:	
Fund balance transfer (GASB 84)	(2,187)
Net adjustments and reclassifications	(2,187)
June 30, 2025, audited financial statement net position	<u>\$ -</u>

**PLAZA ELEMENTARY SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
JUNE 30, 2025**

	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 55,774	\$ 1,635	\$ 611	\$ 58,020
Accounts receivable	509	15	557	1,081
Due from other funds	-	5,556	-	5,556
<b>Total Assets</b>	<b>\$ 56,283</b>	<b>\$ 7,206</b>	<b>\$ 1,168</b>	<b>\$ 64,657</b>
<b>LIABILITIES</b>				
Accrued liabilities	\$ -	\$ 5,556	\$ 58	\$ 5,614
Due to other funds	-	-	1,110	1,110
<b>Total Liabilities</b>	<b>-</b>	<b>5,556</b>	<b>1,168</b>	<b>6,724</b>
<b>FUND BALANCES</b>				
Restricted	56,283	1,650	-	57,933
<b>Total Fund Balances</b>	<b>56,283</b>	<b>1,650</b>	<b>-</b>	<b>57,933</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 56,283</b>	<b>\$ 7,206</b>	<b>\$ 1,168</b>	<b>\$ 64,657</b>

See accompanying notes to supplementary information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>REVENUES</b>				
Other local sources	2,058 \$	(23) \$	1,110 \$	3,145
<b>Total Revenues</b>	2,058	(23)	1,110	3,145
<b>EXPENDITURES</b>				
Debt service				
Principal	-	5,556	60,000	65,556
Interest and other	-	-	3,300	3,300
<b>Total Expenditures</b>	-	5,556	63,300	68,856
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	2,058	(5,579)	(62,190)	(65,711)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	5,556	-	5,556
Transfers out	-	-	(7,989)	(7,989)
<b>Net Financing Sources (Uses)</b>	-	5,556	(7,989)	(2,433)
<b>NET CHANGE IN FUND BALANCE</b>	2,058	(23)	(70,179)	(68,144)
Fund Balance - Beginning	54,225	1,673	70,179	126,077
Fund Balance - Ending	56,283 \$	1,650 \$	- \$	57,933

See accompanying notes to supplementary information.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Average Daily Attendance (ADA)**

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

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

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

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

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## **OTHER INFORMATION**

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**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2025**

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The Plaza Elementary School District was established in 1865 and is located in Glenn County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school for grades K-8.

<b>GOVERNING BOARD</b>		
<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
P.J. Davis	Board Member	December 2026
Connie King	Board Member	December 2026
Jacob Cecil	Clerk	December 2028

**DISTRICT ADMINISTRATORS**

Patrick Conklin  
*Superintendent/Principal*

Alex Hinely  
*Fiscal Services Manager*

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

### Independent Auditors' Report

Governing Board  
Plaza Elementary School District  
Orland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Plaza Elementary School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Plaza Elementary School District's basic financial statements, and have issued our report thereon dated December 11, 2025.

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

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

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

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

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

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

## Purpose of this Report

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

A handwritten signature in cursive script that reads "Christy White, Inc".

San Diego, California  
December 11, 2025

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board  
Plaza Elementary School District  
Orland, California

**Report on State Compliance*****Opinion on State Compliance***

We have audited Plaza Elementary School District's compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Plaza Elementary School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2025.

In our opinion, Plaza Elementary School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2025.

***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

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

***Responsibilities of Management for Compliance***

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

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

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Plaza Elementary School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Plaza Elementary School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Plaza Elementary School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Plaza Elementary School District's compliance with the state laws and regulations applicable to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes

***Auditor's Responsibilities for the Audit of State Compliance (continued)***

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
<b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

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

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings #2025-001. Our opinion on state compliance is not modified with respect to these matters.

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

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

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

***Report on Internal Control Over Compliance (continued)***

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Christy White, Inc".

San Diego, California  
December 11, 2025

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**PLAZA ELEMENTARY SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

*The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2025 because federal award expenditures did not exceed \$750,000.*

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2024-25 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**PLAZA ELEMENTARY SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

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<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings for the year ended June 30, 2025.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

**FINDING #2025-001 SCHOOL ACCOUNTABILITY REPORT CARD (72000)**

**Criteria:** School Accountability Report Cards (SARCs), should contain information regarding school facility conditions, as indicated in the most recently prepared facility inspection tool (FIT) form or a local evaluation instrument that meets the same criteria, as per Education Code Sections 33126(b)(8) and 1700(d).

**Condition:** The District did not accurately report the FIT form information used to prepare the 2023–2024 SARC, published during the 2024–2025 school year, for the School Facility Conditions and Planned Improvements section. The SARC contained inconsistencies when compared with the supporting FIT form. Specifically, the SARC reported conflicting structural ratings (“Good” and “Fair”), while the FIT form reflected a “Good” rating. Additionally, the SARC reported a “Good” rating for the Interior category, whereas the FIT form indicated a “Fair” rating.

**Cause:** Administrative oversight.

**Effect:** The District is not in compliance with the related sections of California Education Code.

**Questioned Cost:** There are no questioned costs associated with this finding.

**Repeat Finding:** This is a repeat finding, see finding #2024-001.

**Recommendation:** We recommend the District implement procedures to ensure that all information presented on the SARCs is accurate.

**Corrective Action Plan:** The District will implement a more robust verification process to ensure that all facility condition ratings reported in the SARC match the most recent FIT form. The Superintendent/principal will cross-check data with the most up-to-date FIT report before publication.

**PLAZA ELEMENTARY SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINDING #2024-001 – SCHOOL ACCOUNTABILITY REPORT CARD (72000)**

**Criteria:** School Accountability Report Cards (SARCs), should contain information regarding school facility conditions, as indicated in the most recently prepared facility inspection tool (FIT) form or a local evaluation instrument that meets the same criteria, as per California Education Code Sections 33126(b)(8) and 1700(d).

**Condition:** During our testing of the SARC at Plaza Elementary School District, we found that the 2022-23 SARC that was published in the 2023-24 fiscal year included information reported under the School Facility Conditions and Planned Improvements (Most Recent Year) section that was not accurately supported by the most recently completed FIT form. First, the SARC shows a both "Good" and "Fair" rating for the Structural category while the FIT form showed a rating of "Good." Second, the SARC shows "Good" rating for the Interior category while the FIT form showed a rating of "Fair".

**Cause:** Administrative oversight.

**Effect:** The District is not in compliance with the related sections of California Education Code.

**Questioned Cost:** There are no questioned costs associated with this finding.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the District implement procedures to ensure that all information presented on the SARCs is accurate.

**Corrective Action Plan:** The District will implement a verification process to ensure that all facility condition ratings reported in the SARC match the most recent FIT form. The Superintendent/Principal will cross-check data with the most up-to-date FIT report before publication.

**Current Status:** Not implemented.



## Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Plaza Elementary School District	Patrick Conklin Superintendent/Principal	pconklin@plazaschool.org 530-865-1250

## Goal 1

### Goal Description

All students in grades K-8 will increase academic achievement in ELA, English language proficiency, Mathematics, and Science as demonstrated through local and state assessments and course grades.

## Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Priority 2: Local Indicator/Implementation of State Standards/ELD	Dashboard Priority 2 Self Reflection Tool	Dashboard Priority 2 Self Reflection Tool		4: Dashboard Priority 2 Self Reflection Tool	5: Dashboard Priority 2 Self Reflection Tool
1.2	Priority 4: State Indicator/Academic Indicator/Grades 3-8 mathematics SBAC results	60.67% Met or exceeded standard	61.6% Met or Exceeded Math standard on SBA		61.83% Met or exceeded Math standard on SBA	63% Met or exceeded standard
1.3	Priority 4: State Indicator/Academic Indicator/Grades 3-8 ELA SBAC results	65% Met or exceeded standard	65.6% Met or Exceeded ELA standard on SBA		64.39% Met or exceeded ELA standard on SBA	68% Met or exceeded standard
1.4	Priority 4: State Indicator/Academic Indicator/ELPI proficiency rates	21.4% EL proficiency	21.4%		23.1% of students were making progress	40% EL proficiency
1.5	Priority 7: Local Metric/Programs/services developed and provided to unduplicated pupils	100% Unduplicated increasing proficiency	100% Unduplicated increasing proficiency		100% Unduplicated increasing proficiency	100% Unduplicated increasing proficiency
1.6	Priority 8: Local Metric/Other student outcomes (SBAC Interims, Benchmark, STAR Reading, Trimester screeners and Report Cards, etc.)	100% All students promoted	100% All students promoted		100% All students promoted	100% All students promoted
1.7	Priority 4: State Indicator/Academic Indicator/Reclassification rates	0% English Learners reclassified from previous year	12% reclassified from last year.		12.5% reclassified	33% English Learners reclassified
1.8	Priority 4: CAST	31% Met or Exceeded standard	23.68% Met or Exceeded standard on CAST		54.77% Met or Exceeded standard on CAST	40% Met or Exceeded standard

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	English Language Development	Yes	Planned	12.5% EL Reclassified	ELPAC Data	\$83,496.00	\$30,299.61

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Educate all stakeholders on English Language Development content and academic standards and how to best implement them into daily lessons for all students. An additional instructional aide will provide designated ELD support to English learners.						
1.2	<b>Expanded Learning Opportunities</b> Monitor and ensure the after school program focuses on improving academic performance for English Learners and low income students through intervention, tutoring, and homework assistance. A rigorous summer program will be offered to identified students, including English learners and low income students who are not meeting academic proficiency in English Language Development and Mathematics.	Yes	Partially Implemented	ELA Dashboard Data: Low income 6.8 points below standard Hispanic 4 points above standard  Math Dashboard Data: Low income 9.5% below standard Hispanic 9.6 below standard	Dashboard	\$236,110.00	\$113,403.16
1.3	<b>Response to Intervention</b> The district will contract 1.0 FTE for an Education Specialist with COE, and employ a .8 FTE intervention teacher, a 1.0 FTE and .6 FTE instructional aide to work with students with specific learning disabilities and low income students who are not meeting academic standards. These positions will analyze student data in order to address standard specific gaps in learning. The district will monitor the effectiveness of a school wide intervention model to target students who are not achieving proficiency in English Language Arts, Mathematics, and English Language Development.	Yes	Partially Implemented	1.0FTE Education Specialist .8FTE Intervention teacher .6FTE instructional aide	SchoolWise	\$71,336.00	\$26,221.17

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.4	<b>Class Size Reduction</b> For many years Plaza School had combination classes due to few students enrolled. To reduce combination classes from 30+ students to no more than 24 per class, additional teachers were hired and retained. With a long waitlist of students who want to attend, we are able to keep classes small with additional teachers.	Yes	Fully Implemented	Grade Size Class TK 18 K 22 1 22 2 23 3 24 4 23 5 25 6 22 7 21 8 20	Enrollment List	\$180,910.00	\$65,788.53

## Goal 2

### Goal Description

Provide appropriately assigned and fully credentialed teachers with standards-aligned instructional materials in school facilities that are in good repair in order to fully implement academic content and performance standards in a broad course of study.

### Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	Priority 1: Local Indicator/Teacher credential	100% of all instructional staff are highly qualified.	92% of all instructional staff are highly qualified		91.6% of all instructional staff are highly qualified.	100% of all instructional staff are highly qualified.
2.2	Priority 1: Local Indicator/ Instructional materials	100% of all students have access to standards-aligned instructional materials	100% of all students have access to standards-aligned instructional materials		100% of all students have access to standards-aligned instructional materials	100% of all students have access to standards-aligned instructional materials
2.3	Priority 1: Local Indicator/ Facilities in good repair	Good Rating	Good rating		TBD	Good Rating
2.4	Priority 2: Local Indicator/Implementation of State Standards/Local Evaluation Tool	100% defective technology replaced	100% defective technology replaced		100% defective replaced	100% defective technology replaced
2.5	Priority 7: Local Metric/A broad course of study	100% K-8 offered art and music	100% K-8 offered art and music		90% K-8 offered art and music	100% K-8 offered art and music

## Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	<b>Professional Development</b> Offer professional development for all staff members in order to provide a rigorous learning environment in well maintained facilities. This includes monthly minimum days and two full days of teacher only professional development days.	No	Partially Implemented	9 minimum days for teacher professional development scheduled	School schedule	\$20,112.00	\$2,113.31
2.3	<b>Curriculum</b>	Yes	Partially Implemented	Go Math (1 year)		\$73,057.00	\$24,650.98

<b>Goal # Action #</b>	<b>Action Title and Description</b>	<b>Contributing</b>	<b>Implementation Level</b>	<b>Mid-Year Outcome Data</b>	<b>Other Data/Evidence (qualitative, quantitative, artifacts)</b>	<b>Total Funds Budgeted</b>	<b>Mid-Year Expenditures</b>
	Purchase standards based instructional materials including state adopted science, math, and history curriculum for every student. Supplemental materials, including but not limited to Reflex Math and Mystery Science, will be utilized to support English Learners, low income, and low performing students. This needed supplemental curriculum is less language dependent, which supports ELs and low income students.			Reflex/Frax Math			
<b>2.4</b>	<b>Technology</b> Ensure there is enough working technology for all students and staff in order to incorporate internet based academic programs. Also, replace outdated or inefficient laptops, projectors, and document cameras	No	Partially Implemented	75 Chromebooks 3 laptops 2 printers		\$15,000.00	\$2,195.20
<b>2.5</b>	<b>Maintenance and Facilities</b> Create a maintenance plan to monitor and improve conditions of learning to ensure school facilities are clean, safe, and functional as determined by Facility Inspection Tool or other local measurements, including Williams Complaints. Also, employ two full time custodians.	No	Partially Implemented	95.09%- FIT 0-Williams Complaints 1.0 FTE custodian		\$215,245.00	\$69,421.28
<b>2.6</b>	<b>Broad Course of Study</b> Offer classroom music for K-6th grades, band and chorus for 4th-8th grades, and classroom art for K-7th grades. Also, ensure standards based physical education is taught in all grades.	No	Partially Implemented	K-6 Classroom Music 4th-8th Chorus K-8 PE	Class schedules	\$50,951.00	\$22,578.50

<b>Goal # Action #</b>	<b>Action Title and Description</b>	<b>Contributing</b>	<b>Implementation Level</b>	<b>Mid-Year Outcome Data</b>	<b>Other Data/Evidence (qualitative, quantitative, artifacts)</b>	<b>Total Funds Budgeted</b>	<b>Mid-Year Expenditures</b>

### Goal 3

#### Goal Description

All students and staff will develop a range of skills to interact effectively with each other, parents, and peers in order to create a welcoming school environment that leads to increased levels of positive school connectedness, meaningful participation, improved school attendance rates, and maintain low suspension and expulsion rates as evidenced through state and local surveys of each stakeholder group.

#### Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	Priority 3: Local Indicator/Parent Involvement/Local Evaluation Tool	Beginning Development	Initial Implementation		Initial Implementation	Full implementation
3.2	Priority 5: Local Metric/Student Engagement/School attendance rates	95.43% attendance rate	96.67%			96.5% attendance rate
3.3	Priority 5: Local Metric/Middle school dropout rate	0% dropout rate	0% dropout rate		0% dropout rate	0% dropout rate
3.4	Priority 5: State Indicator/Student Engagement/Chronic absenteeism rates	5.9% Chronic Absenteeism	3.2%			5% Chronic Absenteeism
3.5	Priority 6: Local Indicator/Local tool for school climate	62% 7th-8th students reported opportunities for student voice and leadership (CalHope)	66% 7th-8th students reported opportunities for student voice and leadership (CalHope)			75% 7th-8th students reported opportunities for student voice and leadership (CalHope)
3.6	Priority 6: State Indicator/Student Suspension Indicator	0% suspension rate	0% suspension rate		0% suspension rate	0% suspension rate
3.7	Priority 6: Local Metric/Expulsion rate	0% expulsion rate	0% expulsion rate		0% expulsion rate	0% expulsion rate
3.8	Priority 6: student school connectedness	65% 7th-8th students reported safety and connections (CalHope)	72% 7th-8th students reported safety and connections (CalHope)		Beginning Development: unduplicated parent participation:	75% 7th-8th students reported safety and connections (CalHope)
3.9					Beginning Development: students with exceptional needs parent participation	

## Actions & Measuring and Reporting Results

<b>Goal # Action #</b>	<b>Action Title and Description</b>	<b>Contributing</b>	<b>Implementation Level</b>	<b>Mid-Year Outcome Data</b>	<b>Other Data/Evidence (qualitative, artifacts)</b>	<b>Total Funds Budgeted</b>	<b>Mid-Year Expenditures</b>
<b>3.1</b>	<b>School Clinician</b> Provide access to a School Clinician to offer social emotional support for students who require school based counseling in order to develop strategies and skills needed to remain resilient.	No	Not Implementing	Clinician and Wellness Coach employed	GCOE Itinerate staff	\$19,317.00	\$0.00
<b>3.2</b>	<b>Community Partnerships/Engagement</b> Collaborate and work with local agencies and organizations to provide social emotional curriculum to classrooms, educate staff in social emotional learning strategies, and create more opportunities for relationships and student/family supports.	No	Not Implementing	Clinician and Wellness Coach employed	GCOE Itinerate staff	\$2,500.00	\$264.63
<b>3.3</b>	<b>Parent Engagement</b> Create opportunities to connect with parents as partners in their children's education, including participating in school decision making processes. Information will be translated into Spanish to help increase involvement and participation.	No	Planned	Partially Implemented	Plaza School Camp Out and Fall Carnival	\$500.00	\$76.37
<b>3.4</b>	<b>Surveys</b> Continue to survey parents, students, and staff to determine the overall school climate to ensure it is a safe and welcoming environment that fosters a positive school experience for all stakeholders. Information will be translated into Spanish to help increase involvement and participation.	No	Planned	0 Sent		\$500.00	\$0.00

<b>Goal # Action #</b>	<b>Action Title and Description</b>	<b>Contributing</b>	<b>Implementation Level</b>	<b>Mid-Year Outcome Data</b>	<b>Other Data/Evidence (qualitative, quantitative, artifacts)</b>	<b>Total Funds Budgeted</b>	<b>Mid-Year Expenditures</b>
<b>3.5</b>	<b>Absenteeism</b> Educate parents and students on the effects absenteeism has on student achievement, and create ways to motivate students to reduce absenteeism.	No	Partially Implemented	12 Excessive/Chronic Absent Letters sent	30 letters sent 12/16/25. Of which, 8 were chronic absent and 4 were Chronic tardy	\$500.00	\$0.00
<b>3.6</b>	<b>Extracurricular Activities</b> Sports, clubs, and student leadership opportunities.	No	Partially Implemented	Fully Implemented	ASES, ELO-P, and school schedule.	\$12,792.00	\$6,440.77

# Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	\$2,536,133.00	\$2,612,620.00
LCFF Supplemental/Concentration Grants	\$175,060.00	\$177,860.00

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
**BOARD OF TRUSTEES**  
Special Board Meeting  
December 12<sup>th</sup>, 2025  
3:15PM  
Minutes

- I. **Call to Order** – The meeting was called to order at 3:18PM
- II. **Pledge of Allegiance**
- III. **Members Present** – Board Trustees Jake Cecil and Connie King, Superintendent/Principal Conklin. Board Trustee PJ Davis absent
- IV. **Comments: Non Agenda Items**—The Board Clerk will allow three minutes for speakers to address the appropriate matters. Speakers will identify themselves when acknowledged by the Clerk.
- V. **Comments: Agenda Items Only**—Any person wishing to address the Board will identify themselves, the agenda item they are speaking about, and limit remarks to three minutes.
- VI. **Action**
  - A. **New Business**
  - B. **Agenda Item:**
    - 1. **Approval of Contract Award for Solar Photovoltaic Project**

**Description:**

The Governing Board will consider awarding a contract for the District's Solar Photovoltaic Project. Two bids were received in response to the District's Invitation for Bids. The Board may award the contract to the lowest responsive and responsible bidder pursuant to Public Contract Code sections 20111–20112, or may reject any or all bids.

**Recommended Action:**

Approve the award of the contract for the Solar Photovoltaic Project to the recommended lowest responsive and responsible bidder.

Connie King moved to Approve Awarding United Sun Energy, Inc. contract for the Solar Photovoltaic Project and Jake Cecil seconded. All approved.

- VII. **Adjournment – Next Regular Meeting Thursday January 8th, 2026 @ 4PM** – The meeting was adjourned at 3:37PM

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
BOARD OF TRUSTEES  
Regular Board Meeting  
December 4<sup>th</sup>, 2025  
4:00PM  
Minutes

- I. **Call to Order** - The meeting was called to order at 4:00PM
- II. **Pledge of Allegiance**
- III. **Members Present** – Board Trustees Jake Cecil, PJ Davis, and Connie King.  
Superintendent/Principal Patrick Conklin and CBO Alex Hinely
- IV. **Comments: Non Agenda Items**—The Board Clerk will allow three minutes for speakers to address the appropriate matters. Speakers will identify themselves when acknowledged by the Clerk.
- V. **Comments: Agenda Items Only**—Any person wishing to address the Board will identify themselves, the agenda item they are speaking about, and limit remarks to three minutes.
- VI. **Correspondence**
- VII. **Board Trustee Reports**
- VIII. **Superintendent Report/Information**
  - A. **Plaza Community Club** – Mr. Conklin presented PCC's October minutes, November agenda, financial statements, and 2025-26 budget.
  - B. **Facilities** – Mr. Conklin informed the board that there is a RFP out for a solar project. He also updated the board on the gym floor.
  - C. **Music/Band Teacher** – Mr. Conklin informed the board that HUSD offered a CTE position to a candidate that Lake and Plaza will share with HUSD.
  - D. **Williams Quarterly Report October, 2025—NO Complaints Filed** – No complaints
  - E. **Enrollment Lottery** – The board conducted a random, unbiased lottery for next year's TK and Kinder classes.
- IX. **Action**
  - A. **Old Business**
  - B. **New Business**
    1. **Consent Agenda: Routine matters that can be approved with one motion**
      - a. **Approval of the Minutes of the October 2<sup>nd</sup>, 2025 Regular Board Meeting**
      - b. **Approve Warrant Registers September 25<sup>th</sup>, 2025 Through November 19<sup>th</sup>, 2025**
      - c. **Approve Budget Transfers— None**
      - d. **Approve 8<sup>th</sup> Grade Field Trip Request to State Capitol in Sacramento on December 9<sup>th</sup>, 2025**
      - e. **Approve 8<sup>th</sup> Grade Field Trip Request to River Cats Game in Sacramento on April 22<sup>nd</sup>, 2026**

PJ Davis moved to Approve Consent Agenda and Connie King seconded. All approved

**2. Approve 2026-27 School Calendar**

Connie King moved to Approve 2026-27 School Calendar and PJ Davis seconded. All approved

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
BOARD OF TRUSTEES  
Regular Board Meeting  
December 4<sup>th</sup>, 2025  
4:00PM  
Minutes

**3. Increase Daily Substitute Pay to \$200 Effective December 1<sup>st</sup>, 2025**

PJ Davis moved to Approve Increase Daily Substitute Pay to \$200 Effective December 1st, 2025 and Connie King seconded. All approved

**4. Approve and Certification of 1<sup>st</sup> Interim Report as of October 31<sup>st</sup>, 2025**

PJ Davis moved to Approve and Certification of 1st Interim Report as of October 31st, 2025

**5. Reorganization of Board of Trustees**

PJ Davis nominated Jake Cecil to serve as board president and Connie King seconded. All approved

**X. Closed Session** - The board went into Closed Session at 4:37PM

**A. Superintendent Position**

**B. Negotiations** – The board directed Mr. Conklin to include a Sunshine letter on the January board agenda for public review

The board went into open session at 5:11PM

**XI. Adjournment – Next Meeting Thursday January 8th, 2026 @ 4PM** The meeting was adjourned at 5:11PM

## ReqPay12d

## Board Report

Checks Dated 11/20/2025 through 12/17/2025

Board Meeting Date January 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40376274	11/26/2025	AT&T	01-5910	MONTHLY CHARGE 10/10/25 - 11/09/25	69.42	69.42
40376275	11/26/2025	Christy White, Inc.	01-5800	2024-25 DISTRICT AUDIT: 2ND		6,750.00
40376276	11/26/2025	Cornell Distributing	13-4700	CAFETERIA FOOD		301.50
40376277	11/26/2025	CSE/University Box Office	01-5810	DOCTOR KABOOM - 4TH AND 5TH GRADE		480.00
40376278	11/26/2025	FGL Environmental	01-5520	WELL 02- SOC MONITORING		1,842.00
40376279	11/26/2025	Glenn County Office of Ed.	40-7439	25/26 11TH PLAZA BUILDING PAYMENT		5,555.55
40376280	11/26/2025	Gold Star Foods	13-4700	CAFETERIA FOOD - WALDEN		285.66
40376281	11/26/2025	MCDADE, MARY E	01-4300	CLASSROOM SUPPLIES - KINDER		36.98
40376282	11/26/2025	ODP Business Solutions, LLC	01-4300	TK - 8TH GRADE SUPPLIES		54.45
40376283	11/26/2025	Orland Ace Hardware	01-4300	SITE SUPPLIES		77.59
40376284	11/26/2025	Paramex Screening Services	01-5865	DOT ANNUAL CONSORTIUM		225.00
40376285	11/26/2025	PG&E	01-5510	STREET LIGHT MONTHLY CHARGE		11.90
40376286	11/26/2025	ProPacific Fresh	10/15/25 -11/13/25	CAFETERIA FOOD - WALDEN	345.54	
			13-4700	CAFETERIA FOOD	993.91	
				CAFETERIA FOOD - WALDEN CREDIT	32.45-	1,307.00
40376287	11/26/2025	TCG Administrators/CalSTRS	01-5890	MONTHLY ADMINISTRATION FEES	234.67	
40376288	11/26/2025	US Foods, Inc.	13-4300	CAFETERIA FOOD/SUPPLIES - WALDEN	321.42	8.00
				CAFETERIA SUPPLIES	1,743.73	
			13-4700	CAFETERIA FOOD	719.23	3,019.05
40376619	12/10/2025	Advanced Document Concepts	01-5825	MONTHLY CHARGE 11/01/25 - 11/30/25	382.28	
40376620	12/10/2025	Cabrera's Lawn Care Marcos Cabrera	01-5800	MAINTENANCE NOV. 15, 2025	700.00	
40376621	12/10/2025	Cornell Distributing	13-4700	CAFETERIA FOOD	744.40	
40376622	12/10/2025	Elias Vargas	01-5200	MILEAGE REIM. 08/14/25 - 12/03/25 (330 MILES @.70 MILE)	231.00	
40376623	12/10/2025	Fagen Friedman & Fulfrost, LLP	35-5880	SERVICES RENDERED OCT. 2025	446.00	
40376624	12/10/2025	FGL Environmental	01-5520	WATER MONITORING SAMPLING	99.00	
40376625	12/10/2025	Gold Star Foods	13-4300	CAFETERIA SUPPLIES - WALDEN	124.98	
			13-4700	CAFETERIA FOOD - WALDEN	499.14	624.12
40376626	12/10/2025	Hunt Propane, Inc.	01-5510	329.90 GALLONS OF PROPANE	987.15	
40376627	12/10/2025	Orland Ace Hardware	01-4300	SITE SUPPLIES	145.52	
40376628	12/10/2025	ProPacific Fresh	13-4300	CAFETERIA FOOD/SUPPLIES	118.05	
				CAFETERIA FOOD/SUPPLIES - WALDEN	82.14	
			13-4700	CAFETERIA FOOD - WALDEN	802.61	
				CAFETERIA FOOD/SUPPLIES	503.85	

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.

005 - Plaza Elementary School District

Generated for Alex Hinely (ALEXHINELY), Dec 17 2025 9:31AM

## ReqPay12d

## Board Report

Checks Dated 11/20/2025 through 12/17/2025

Board Meeting Date January 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40376628	12/10/2025	ProPacific Fresh	CAFETERIA FOOD/SUPPLIES - WALDEN	01-5520 OPERATOR SERVICE CHARGE	601.46	2,108.11
40376629	12/10/2025	Sierra Water Utility, LLC	01-9571 DEC. 2025 EMPLOYEE PAID INS.	01-9571 DEC. 2025 EMPLOYEE PAID INS.	8,197.58	232.34
40376630	12/10/2025	Tri-County Schools Insurance Group	01-9572 DEC. 2025 EMPLOYEE PAID INS.	01-9572 DEC. 2025 EMPLOYEE PAID INS.	26,871.38	
			01-9573 DEC. 2025 EMPLOYEE PAID INS.	01-9573 DEC. 2025 EMPLOYEE PAID INS.	1,188.00	36,256.96
40376631	12/10/2025	US Foods, Inc.	13-4300 CAFETERIA FOOD/SUPPLIES - WALDEN	13-4300 CAFETERIA FOOD/SUPPLIES - WALDEN	95.18	
			13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD	2,446.45	
			CAFETERIA FOOD/SUPPLIES - WALDEN	CAFETERIA FOOD/SUPPLIES - WALDEN	1,315.70	3,857.33
40376946	12/17/2025	Cornell Distributing	13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD		360.55
40376947	12/17/2025	CSE/University Box Office	01-5810 K - 3RD GRADE - NUTCRACKER	01-5810 K - 3RD GRADE - NUTCRACKER		872.00
40376948	12/17/2025	Experts In Your Home	01-5800 ELECTRICAL OUTLETS	01-5800 ELECTRICAL OUTLETS		13,210.00
40376949	12/17/2025	Gold Star Foods	13-4300 CAFETERIA SUPPLIES	13-4300 CAFETERIA SUPPLIES	165.04	
			13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD	362.90	527.94
40376950	12/17/2025	ODP Business Solutions, LLC	01-4300 TK - 8TH GRADE SUPPLIES	01-4300 TK - 8TH GRADE SUPPLIES		819.42
40376951	12/17/2025	Orland Unit Water Users' Assn.	01-5520 OPERATION AND MAINTENANCE	01-5520 OPERATION AND MAINTENANCE		497.60
40376952	12/17/2025	PG&E	01-5510 MONTHLY CHARGE 10/30/25 - 12/01/25	01-5510 MONTHLY CHARGE 10/30/25 - 12/01/25		27.10
40376953	12/17/2025	ProPacific Fresh	13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD		258.22
40376954	12/17/2025	RANDLES, NONIE P	01-4300 MATH RTI 6TH - 8TH GRADE	01-4300 MATH RTI 6TH - 8TH GRADE		36.00
40376955	12/17/2025	SAV-MOR Foods	13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD		14.06
40376956	12/17/2025	SWRCB Accounting Office ATTN: Drinking Water Fees	01-5520 WATER SYSTEM	01-5520 WATER SYSTEM		940.00
40376957	12/17/2025	US Bank Corporate Payment Systems	01-4200 5TH GRADE READING BOOKS	01-4200 5TH GRADE READING BOOKS	180.00	
			01-4300 GAS FOR VAN	01-4300 GAS FOR VAN	90.65	
			SITE SUPPLIES	SITE SUPPLIES	16.16	
			SPARK SUPPLIES	SPARK SUPPLIES	15.13	
			SPARK SUPPLIES - T. KING	SPARK SUPPLIES - T. KING	10.71	
			SPARK SUPPLIES - T.KING	SPARK SUPPLIES - T.KING	82.44	
			TONER REPLACEMENT - ADMIN	TONER REPLACEMENT - ADMIN	61.12	
			01-5835 CHATGPT PLUS SUBSCRIPTION	01-5835 CHATGPT PLUS SUBSCRIPTION	20.00	
			QUICKEN RENEWEL MEMBERSHIP	QUICKEN RENEWEL MEMBERSHIP	143.88	
			SPOTIFY MONTHLY CHARGE	SPOTIFY MONTHLY CHARGE	11.99	
			13-4300 CAFETERIA FOOD/SUPPLIES	13-4300 CAFETERIA FOOD/SUPPLIES	3.63	
			CAFETERIA SUPPLIES	CAFETERIA SUPPLIES	196.72	
			13-4700 CAFETERIA FOOD	13-4700 CAFETERIA FOOD	306.59	
			CAFETERIA FOOD/SUPPLIES	CAFETERIA FOOD/SUPPLIES	42.16	1,181.18
40376958	12/17/2025	US Foods, Inc.	13-4300 CAFETERIA FOOD/SUPPLIES	13-4300 CAFETERIA FOOD/SUPPLIES	132.27	
			CAFETERIA FOOD/SUPPLIES - WALDEN	CAFETERIA FOOD/SUPPLIES - WALDEN	102.78	
			CAFETERIA SUPPLIES	CAFETERIA SUPPLIES	181.81	

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.

005 - Plaza Elementary School District

Generated for Alex Hineley (ALEXHINELEY), Dec 17 2025 9:31AM

Checks Dated 11/20/2025 through 12/17/2025

Board Meeting Date January 8, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40376958	12/17/2025	US Foods, Inc.	13-4700 CAFETERIA FOOD	CAFETERIA FOOD/SUPPLIES	1,913.31	
				CAFETERIA FOOD/SUPPLIES - WALDEN	1,141.69	
40376959	12/17/2025	WM Corporate Services, Inc. As Payment Agent	01-5530 SERVICE CHARGER 11/01/25 - 11/30/25		1,155.65	4,627.51
40376960	12/17/2025	United Sun Energy, Inc.	01-6200 Solar Panels - Deposit/Materials			637.84
						26,250.00
					43	
						117,097.73

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	28	92,511.63
13	CAFETERIA	14	18,584.55
35	COUNTY SCHOOL FACILITIES	1	446.00
40	SPECIAL RESERVE - CAP PR	1	5,555.55
	Total Number of Checks	43	117,097.73
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		117,097.73

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.

# Plaza Elementary

## 2024-2025 School Accountability Report Card

(Published During the 2025-2026 School Year)

### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

#### Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2025-26 School Contact Information

<b>School Name</b>	Plaza Elementary
<b>Street</b>	7322 County Road 24
<b>City, State, Zip</b>	Orland, CA 95963
<b>Phone Number</b>	(530) 865-1250
<b>Principal</b>	Patrick Conklin
<b>Email Address</b>	pconklin@plazaschool.org
<b>School Website</b>	www.plazaschool.org
<b>Grade Span</b>	TK-8
<b>County-District-School (CDS) Code</b>	11 62638 6007504

## 2025-26 District Contact Information

<b>District Name</b>	Plaza Elementary
<b>Phone Number</b>	(530) 865-1250
<b>Superintendent</b>	Patrick Conklin
<b>Email Address</b>	pconklin@plazaschool.org
<b>District Website</b>	www.plazaschool.org

## 2025-26 School Description and Mission Statement

Plaza Elementary is a small rural TK-8 school in Glenn County near the city of Orland. It is a single school district with 215 students in grades K through eighth grade, all of which are single grade classes. Plaza is usually staffed by ten fulltime credentialed teachers and a full time superintendent/principal. A .8 FTE certificated teacher provides intervention services to students in our Learning Center, as well as a part time classroom aide to help support classroom teachers. In addition to the credentialed staff there are five full time paraprofessionals who also serve as after school activity assistants, two office clerks, one cafeteria manager, two cafeteria aides, a bus driver/custodian, a full time custodian, and two part time after school activity assistants. Glenn County Office of Education (GCOE) provides direct support to the district in special education, speech, psychologist and health services. GCOE also maintains a severe services program in a separate facility on campus.

**Mission Statement-** To provide a lifelong love of learning through a positive and supportive school climate that provides the opportunity for all students to achieve their full educational and social potential. School staff, parents, and community members provide support that encourages high expectations of all students.

## About this School

### 2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Transitional Kindergarten (TK)	13
Kindergarten	22
Grade 1	22
Grade 2	24
Grade 3	23
Grade 4	22
Grade 5	23
Grade 6	23
Grade 7	21
Grade 8	22
Total Enrollment	215

### 2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	54.9
Male	45.1
Hispanic or Latino	37.2
Two or More Races	4.2
White	57.2
English Learners	7.9
Homeless	0.9
Migrant	0.9
Socioeconomically Disadvantaged	31.6
Students with Disabilities	7.9

## A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	9	100	9	100	234405.2	84
<b>Intern Credential Holders Properly Assigned</b>	0	0	0	0	4853	1.74
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0	0	0	0	12001.5	4.3
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0	0	0	0	11953.1	4.28
<b>Unknown/Incomplete/NA</b>	0	0	0	0	15831.9	5.67
<b>Total Teaching Positions</b>	9	100	9	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
<b>Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)</b>	9	100	9	100	231142.4	83.24
<b>Intern Credential Holders Properly Assigned</b>	0	0	0	0	5566.4	2
<b>Teachers Without Credentials and Misassignments ("ineffective" under ESSA)</b>	0	0	0	0	14938.3	5.38
<b>Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)</b>	0	0	0	0	11746.9	4.23
<b>Unknown/Incomplete/NA</b>	0	0	0	0	14303.8	5.15
<b>Total Teaching Positions</b>	9	100	9	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	9	100	9	100	230039.4	100
Intern Credential Holders Properly Assigned	0	0	0	0	6213.8	2.23
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0	0	0	0	16855	6.04
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0	0	0	0	12112.8	4.34
Unknown/Incomplete/NA	0	0	0	0	13705.8	4.91
<b>Total Teaching Positions</b>	<b>9</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>278927.1</b>	<b>100</b>

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	0
Misassignments	0.00	0	0
Vacant Positions	0.00	0	0
<b>Total Teachers Without Credentials and Misassignments</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	0
Local Assignment Options	0.00	0	0
<b>Total Out-of-Field Teachers</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

## Class Assignments

Indicator	2021-22	2022-23	2023-24
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0	0
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0	0

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected

January 2025

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	K-6 Benchmark Advanced 2019 7-8 Engage NY ELA 2019	0
<b>Mathematics</b>	K-5 Houghton Mifflin Harcourt GoMath 2015 6-8 CPM College Preparatory Math 2015	0
<b>Science</b>	K-5 McGraw Hill 2022 6-8 TCI 2022	0
<b>History-Social Science</b>	K-8 Studies Weekly 2018	0
<b>Health</b>		

Note: Cells with N/A values do not require data.

## School Facility Conditions and Planned Improvements

The inspection was completed using the OPSC facilities evaluation tool. This report shows the school received an overall rating of 95.09%, which means all areas are in good repair with no significant discrepancies noted. The overall school rating was exemplary. The campus is clean and well maintained. In the last year, Plaza began a campus wide modernization and new additions project that included remodeling every room, upgrading bathrooms, creating additional bathrooms, updating fire and communications systems, and constructing a gym and three new classrooms.

All plans were approved by California Department of State Architects, California Department of Education, and California Department of General Services, and are awaiting funding from a grant through California Office of Public School Construction.

Year and month of the most recent FIT report

6/10/2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
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## School Facility Conditions and Planned Improvements

<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X	
<b>Interior:</b> Interior Surfaces	X	A storage building was found to be in disrepair.
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	X	
<b>Electrical</b>	X	
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X	
<b>Safety:</b> Fire Safety, Hazardous Materials	X	
<b>Structural:</b> Structural Damage, Roofs	X	
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X	

## Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

#### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

#### College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	66	64.39	66	64.39	47	48
<b>Mathematics</b> (grades 3-8 and 11)	62	61.83	62	61.83	35	37

## 2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	135	132	97.78	2.22	64.39
<b>Female</b>	72	70	97.22	2.78	71.43
<b>Male</b>	63	62	98.41	1.59	56.45
<b>American Indian or Alaska Native</b>	0	0	0	0	0
<b>Asian</b>	0	0	0	0	0
<b>Black or African American</b>	0	0	0	0	0
<b>Filipino</b>	0	0	0	0	0
<b>Hispanic or Latino</b>	51	51	100.00	0.00	50.98
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	--	--	--	--	--

<b>White</b>	76	73	96.05	3.95	71.23
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0	0	0
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	--	--	--	--	--
<b>Socioeconomically Disadvantaged</b>	45	44	97.78	2.22	56.82
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	13	13	100.00	0.00	15.38

## 2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
<b>All Students</b>	135	131	97.04	2.96	61.83
<b>Female</b>	72	69	95.83	4.17	57.97
<b>Male</b>	63	62	98.41	1.59	66.13
<b>American Indian or Alaska Native</b>	0	0	0	0	0
<b>Asian</b>	0	0	0	0	0
<b>Black or African American</b>	0	0	0	0	0
<b>Filipino</b>	0	0	0	0	0
<b>Hispanic or Latino</b>	51	51	100.00	0.00	49.02
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	--	--	--	--	--
<b>White</b>	76	72	94.74	5.26	70.83
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0	0	0
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	--	--	--	--	--

<b>Socioeconomically Disadvantaged</b>	45	44	97.78	2.22	45.45
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	13	13	100.00	0.00	15.38

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

<b>Subject</b>	<b>School 2023-24</b>	<b>School 2024-25</b>	<b>District 2023-24</b>	<b>District 2024-25</b>	<b>State 2023-24</b>	<b>State 2024-25</b>
<b>Science</b> (grades 5, 8 and high school)	23.68	54.77	23.68	54.77	30.73	32.33

## 2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>	46	42	91.30	8.70	54.76
<b>Female</b>	26	23	88.46	11.54	52.17
<b>Male</b>	20	19	95.00	5.00	57.89
<b>American Indian or Alaska Native</b>	0	0	0	0	0
<b>Asian</b>	0	0	0	0	0
<b>Black or African American</b>	0	0	0	0	0
<b>Filipino</b>	0	0	0	0	0
<b>Hispanic or Latino</b>	16	16	100.00	0.00	43.75
<b>Native Hawaiian or Pacific Islander</b>	0	0	0	0	0
<b>Two or More Races</b>	--	--	--	--	--
<b>White</b>	27	23	85.19	14.81	60.87
<b>English Learners</b>	--	--	--	--	--
<b>Foster Youth</b>	0	0	0	0	0
<b>Homeless</b>	--	--	--	--	--
<b>Military</b>	0	0	0	0	0
<b>Socioeconomically Disadvantaged</b>	16	15	93.75	6.25	40.00
<b>Students Receiving Migrant Education Services</b>	0	0	0	0	0
<b>Students with Disabilities</b>	--	--	--	--	--

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100
Grade 7	100	100	100	100	100
Grade 9					

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2025-26 Opportunities for Parental Involvement

Plaza prides itself on excellent parent support. The Plaza Community Club is a parent/teacher organization which is very active in providing funding and volunteer assistance for classrooms, campus improvement, field trips and other activities planned throughout the year. Parents interested in getting involved should contact the school office or their child's teacher for more information. The School Site Council consisting of staff and parents help create and review state mandated policies, and also evaluate academic programs. Usually, many students in grades 4-8th are involved in Student Government activities such as spirit weeks, rally's, dances, chess club, and yearbook. Many parents, grandparents, and retired staff regularly volunteer to work in TK-6th grade classrooms.

## 2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	215	215	7	3.3
Female	118	118	4	3.4
Male	97	97	3	3.1
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	80	80	3	3.8
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	--	--	--	--
White	123	123	4	3.3
English Learners	17	17	2	11.8
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	71	71	6	8.5
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	21	21	2	9.5

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## C. Engagement

### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0.99	0.5	0	0.99	0.5	0	3.6	3.28	2.94

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0	0	0	0	0	0	0.08	0.07	0.06

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

## 2025-26 School Safety Plan

The School Safety Plan is reviewed each year by the School Site Council and changes or additions will be presented to the Board of Trustees for its review and approval. The Plaza teachers discussed the plan in monthly staff meetings. It was presented to the Board of Trustees on and approved by them on January 16th, 2025. The plan contains all elements required by Education Code 35294.1 including child abuse reporting procedures, disaster response, suspension and expulsion policies, sexual harassment policy, dress and behavior policies. Within the last five years, Plaza has upgraded school security and safety by installing fences and gates, as well as cameras throughout campus. Additionally, after consultation with local law enforcement and fire personnel, improved policies for visitors on campus, and procedures for emergency situations has been implemented.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	22	0	1	0
1	22	0	1	0
2	22	0	1	0
3	24	0	1	0
4	23	0	1	0
5	21	0	1	0
6	23	0	1	0
Other	0	0	0	0

### 2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	23	0	1	0
1	21	0	1	0
2	23	0	1	0
3	22	0	1	0
4	23	0	1	0
5	22	0	1	0
6	21	0	1	0
Other	0	0	0	0

### 2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
TK	13	1		
K	22		1	
1	22		1	
2	24		1	
3	23		1	
4	22		1	
5	23		1	
6	23		1	

### 2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

## 2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
<b>Counselor (Academic, Social/Behavioral or Career Development)</b>	
<b>Library Media Teacher (Librarian)</b>	
<b>Library Media Services Staff (Paraprofessional)</b>	.2
<b>Psychologist</b>	.2
<b>Social Worker</b>	
<b>Nurse</b>	.2
<b>Speech/Language/Hearing Specialist</b>	.2
<b>Resource Specialist (non-teaching)</b>	.2
<b>Other</b>	1

## Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>School Site</b>	\$13,528	\$4,352	\$9,176	\$72,183
<b>District</b>	N/A	N/A	\$9,176	\$72,183
<b>Percent Difference - School Site and District</b>	N/A	N/A	0.0	7.7
<b>State</b>	N/A	N/A	\$11,146	\$85,291
<b>Percent Difference - School Site and State</b>	N/A	N/A	-16.0	-9.5

## Fiscal Year 2024-25 Types of Services Funded

Plaza Elementary provides instruction in all the core subjects for grades transition kindergarten through eighth grade. In addition to the regular curriculum an instrumental music teacher conducts classroom music for TK-6th grades. We also contract time with a local artist who provides weekly art projects for each class.

State and Federal categorical funds are used to hire paraprofessionals to assist teachers with individual or small group instruction including those identified as being qualified for Title I services. A small amount of federal funds are available for English learners. Plaza has a "small but scattered" program and English learners are placed in the regular education classes. Special education services are provided by the Glenn County SELPA. A 1.0 Education Specialist and all of our aides work with "mild/moderate" special education students in most classrooms. Although the number of SPED students is low, the Education Specialist and a classroom aide assigned to the Learning Center are employed full time in order to provide a robust intervention program for students who are not at grade level. Plaza has a .8 FTE certificated teacher and a .75 FTE paraprofessional to provide intervention services to students who are not mastering grade level standards.

## Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
<b>Beginning Teacher Salary</b>	\$50,088	\$55,248
<b>Mid-Range Teacher Salary</b>	\$82,789	\$80,746
<b>Highest Teacher Salary</b>	\$96,522	\$109,655
<b>Average Principal Salary (Elementary)</b>	\$132,534	\$133,828
<b>Average Principal Salary (Middle)</b>	\$132,534	\$142,253
<b>Average Principal Salary (High)</b>		
<b>Superintendent Salary</b>	\$132,534	\$155,954
<b>Percent of Budget for Teacher Salaries</b>	39.94%	25.26%
<b>Percent of Budget for Administrative Salaries</b>	7.06%	6.12%

## Professional Development

Plaza Elementary typically schedules one minimum day per month for staff development. Staff are encouraged to participate in other opportunities throughout the year, and many do. In 2024-25 we focused primarily on Tier I and Tire II SEL strategies working with new curriculum called Character Strong. We collaborated as a whole school, as well as within grade level spans. Through professional development and collaboration, we were able to offer a robust program that met the needs of all students.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	10	12	11

PLAZA ELEMENTARY SCHOOL DISTRICT

Resolution No. 25-03

Release/Non-Reelection of Temporary (including "Probationary 0")  
Certificated Employees

---

**WHEREAS**, Education Code section 44954(b) requires that the Plaza Elementary School District shall notify a temporary employee, in a position requiring certification qualifications, of the decision to release/non-reelect the employee from such a position with for the next succeeding school year; and

**WHEREAS**, certain employees hired in a temporary capacity by the Plaza Elementary School District *may* retain certain employment protections even though these employees are unable to accrue permanent status in the manner of probationary employees (such employees are otherwise referred to as having "Probationary 0" status).

**NOW, THEREFORE, BE IT RESOLVED** by the Plaza Elementary School District that:

1. The employees listed by employee number in Exhibit A are temporary employees of the Plaza Elementary School District employed in a position requiring certificated qualifications (including "Probationary 0" employees who are providing a service which has been eliminated or reduced for the 2026/2027 school year (also referred to as categorical service) and each such employee shall be released/non-reelected at the end of the 2025/2026 school year for the 2026/2027 school year.
2. The Plaza Elementary School District, or designee, is authorized and directed to give notice to each affected employee of this decision. Notice shall be given:
  - a. in the manner required by law; and
  - b. in conformity with the mandated timeline.

**THIS RESOLUTION** was adopted on the 8th day of January, 2026.

Signed and approved by me after its passage.

Ayes \_\_\_\_\_

Noes \_\_\_\_\_

Absent \_\_\_\_\_

1/8/2026

Date

\_\_\_\_\_  
Jake Cecil, Board of Trustees

**EXHIBIT A**

**TO RESOLUTION NO. 25-03**

**TEMPORARY (including "Probationary 0")  
CERTIFICATED EMPLOYEES (LISTED BY EMPLOYEE #)  
TO BE RELEASED/NON-REELECTED**

**Employee #2395  
Employee #2719**

**PLAZA ELEMENTARY SCHOOL DISTRICT**  
**Sunshine**  
**to the**  
**PLAZA TEACHERS ASSOCIATION**  
**2025-2026**

**Plaza School District**  
7322 County Road 24  
Orland, CA 95963

**Date:** January 8<sup>th</sup>, 2025

John Lovell  
Plaza Teacher Union  
[jlovell111@hotmail.com](mailto:jlovell111@hotmail.com)

**Re: District Response to Sunshine Letter**

Dear Mr. Lovell:

The Plaza School District acknowledges receipt of the Plaza Teacher Union's sunshine letter, which was received by email on **November 20, 2025**, regarding the reopening of negotiations for a successor collective bargaining agreement.

Pursuant to Government Code section 3547, this correspondence serves as the District's public disclosure of its intent to bargain. The Plaza School District will be prepared to meet and negotiate in good faith.

The District intends to bargain the following articles within the scope of representation:

- **Article 14: Salaries**
- **Article 18: Health and Welfare Benefits**

Additionally, the District proposes to bargain the terms of a **multi-year collective bargaining agreement**.

The District looks forward to working collaboratively with the Plaza Teacher Union and will coordinate with the Association to schedule mutually agreeable negotiation dates.

Sincerely,

Patrick Conklin  
Superintendent/Principal  
Plaza School District