

# SPECIAL MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

464-555 Main Street, Janesville School Library, Janesville, CA 96114

Tuesday, June 23, 2026 at 5:30 p.m.

## Agenda

*Any person with a disability may request this agenda be made available in an appropriate alternative format. A request for a disability related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting to Jamie Lewis, Superintendent/Principal, 464-555 Main St. Janesville, CA, at (530) 253-3660, between the hours of 8:00 a.m. and 4:00 p.m. at least forty-eight (48) hours before the meeting. (Government Code 54954.2). Any writing that is a public record and relates to an agenda item for open session of a regular meeting of the Board of Trustees, and is distributed fewer than 72 hours prior to the regular meeting shall be available for public inspection at the Janesville Union Elementary School District Office located at 464-555 Main Street, Janesville, CA.*

- I. CALL TO ORDER, 5:30 p.m. (Procedural)
- II. ROLL CALL & ESTABLISHMENT OF QUORUM (Procedural)
- III. PLEDGE OF ALLEGIANCE (Procedural)
- IV. APPROVAL OF AGENDA (Action)
- V. PUBLIC INPUT (Procedural)

*During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the school system. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.*
- VI. DISCUSSION/ACTION ITEM:
  - A. Adopt the Janesville Union School District's (JUSD) 2026-27 Local Control Accountability Plan (LCAP), the 2025-26 LCAP Annual Update, and the Budget Overview for Parents (Action)
  - B. Approve Local Indicators for the 2026-27 School Year (Action)
  - C. Approve the JUSD's Preliminary Budget for the 2026-27 School Year (Action)
  - D. Approve Resolution #26-20 Education Protection Account (Action)
- VII. PUBLIC COMMENTS ON CLOSED SESSION AGENDA (Procedural)

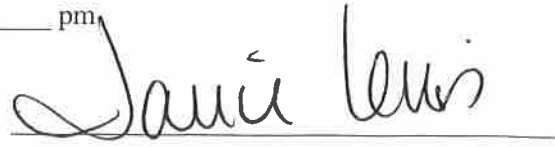
*During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to items on the closed session agendas. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.*
- VIII. ADJOURNMENT TO CLOSED SESSION (Procedural)

*A Closed or Executive Session of the Board of Trustees may be held when legal and the need requires. Items to be discussed will be announced before the Board moves to Closed Session. Items can include personnel matters, student personnel matters, negotiations, security matters, matters of real property negotiations, legal counsel regarding pending litigation and protection of records exempt from public disclosure.*

  - A. Public Employee Discipline/Dismissal/Release/Complaint (Pursuant to Government Code § 54957).
- IX. RECONVENE IN REGULAR SESSION (Procedural)
- X. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

XI. ADJOURNMENT (Procedural) Time: \_\_\_\_\_ pm

Date: 18 June 2026

A handwritten signature in black ink that reads "Jamie Lewis". The signature is written in a cursive style and is positioned above a horizontal line.

Jamie Lewis, Superintendent/Principal and  
Secretary to the Board of Trustees

Posted: June 18, 2026 @ 4:00 p.m.



## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Janesville Union Elementary School District

CDS Code: 18-64105

School Year: 2026-27

LEA contact information:

Jamie Lewis

Superintendent/Principal

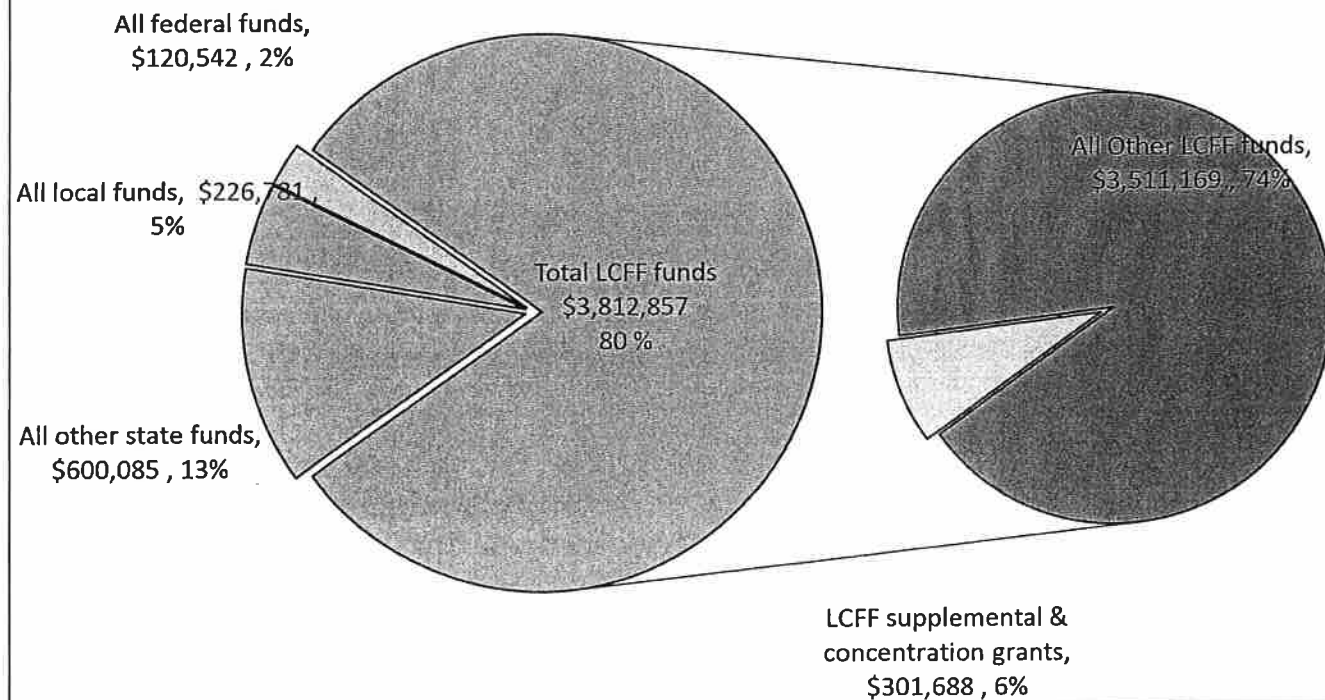
jlewis@janesvilleschool.org

530-253-3660

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

### Budget Overview for the 2026-27 School Year

#### Projected Revenue by Fund Source

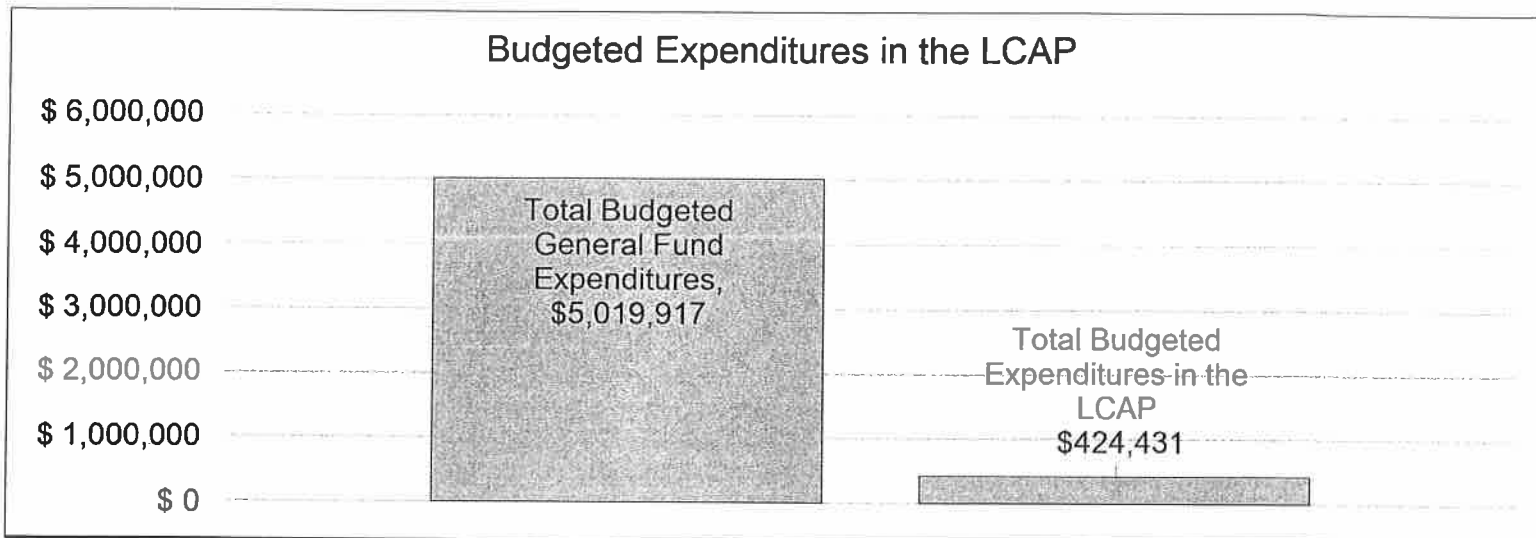


This chart shows the total general purpose revenue Janesville Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Janesville Union Elementary School District is \$4,760,265, of which \$3,812,857 is Local Control Funding Formula (LCFF), \$600,085 is other state funds, \$226,781 is local funds, and \$120,542 is federal funds. Of the \$3,812,857 in LCFF Funds, \$301,688 is generated based on the enrollment of high needs students (Foster Youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Janesville Union Elementary School District plans to spend \$5,019,917 for the 2026-27 school year. Of that amount, \$424,431 is tied to actions/services in the LCAP and \$4,595,486 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Salaries for all teaching staff and classified staff, curriculum, utilities, maintenance, classroom supplies etc.

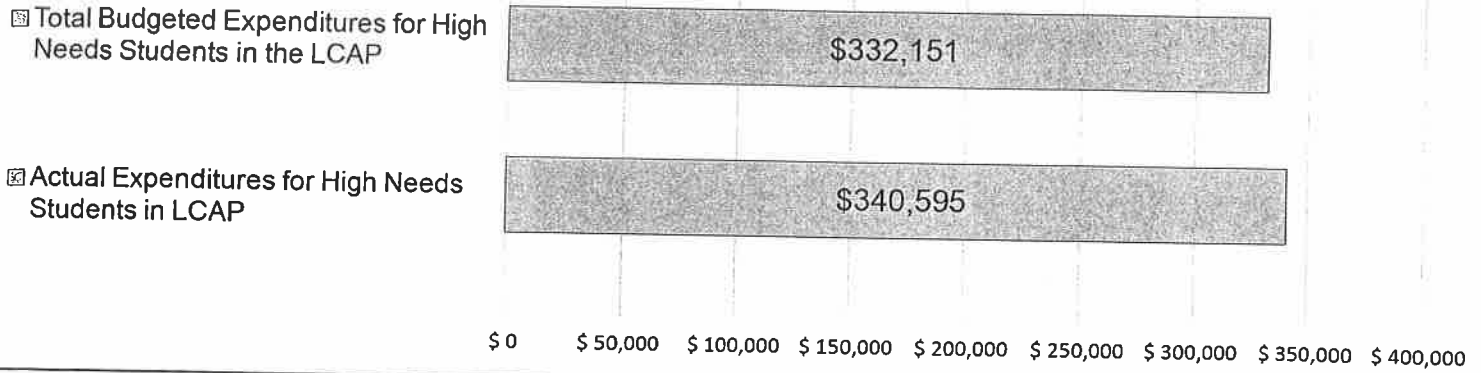
## Increased or Improved Services for High Needs Students in the LCAP for the 2026-27 School Year

In 2026-27, Janesville Union Elementary School District is projecting it will receive \$301,688 based on the enrollment of Foster Youth, English learner, and low-income students. Janesville Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Janesville Union Elementary School District plans to spend \$336,661 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

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

Prior Year Expenditures: Increased or Improved Services for High Needs Students



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

The text description of the above chart is as follows: In 2025-26, Janesville Union Elementary School District's LCAP budgeted \$332,151 for planned actions to increase or improve services for high needs students. Janesville Union Elementary School District actually spent \$340,595 for actions to increase or improve services for high needs students in 2025-26.



# Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Janesville Union Elementary School District	Jamie Lewis Superintendent/Principal	jlewis@janesvilleschool.org 530-253-3660

## Plan Summary [2026-27]

### General Information

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

#### School Setting & Mission

Janesville Elementary School is a small, rural TK-8 school nestled on the eastern slope of the majestic Sierra Nevada Mountains, serving 302 students from the communities of Janesville and Milford along the Interstate 395 corridor. The school's mission — to prepare our students to be productive citizens and confident authors of their future — is reflected in programs that promote academically challenging instruction and inspire a culture of integrity and empathy. Janesville School places a high value on relationships among staff, students, and the community, and intentionally maintains a small student-to-teacher ratio of 20:1 schoolwide and 18:1 in grades TK-3 to support individualized learning.

#### Demographics

Janesville celebrates the diversity of its student body, which is 75% White, 16% Hispanic, 4% Native American, and 5% from other racial backgrounds. The largest unduplicated student group is socio-economically disadvantaged students, who comprise 43% of the student population. The school currently serves no foster youth, one English language learner, and no students experiencing homelessness.

#### Faculty & Staffing

The school is staffed by sixteen teachers (including one resource specialist) and one full-time counselor. The district is geographically large and supports a rural population across two communities.

#### Educational Program & Culture

Janesville School fosters a well-rounded, inclusive educational experience rooted in strong academic instruction and a focus on the whole child. The school provides learning opportunities beyond the classroom through field trips, school dances, and an extensive array of enrichment and leadership activities.

Extracurricular offerings include:

Clubs: Gardening Club, Band, Chess Club, Coding Club, Geography Bowl Team, Spelling Bee

Athletics: Flag Football, Girls Basketball, Boys Basketball, Cheerleading Squad, Wrestling, Track and Field, Girls Volleyball, Cross Country

Extended Learning: Numerous ELOP academic and enrichment opportunities are offered on weekends and non-school days in the arts, music, dance, reading, and other subject areas.

Janesville maintains a strong focus on Social-Emotional Learning (SEL), fostering an environment where students and staff collaborate to build effective communication, relationships, and teamwork.

Student Voice & Family Engagement

Student voice is valued through an active student council that meets monthly to discuss school issues and plan student-centered events. Parent and family engagement is a priority, supported through:

An extensive classroom volunteer program (VIP)

The School Site Council (SSC)

A district commitment to hosting a minimum of four well-attended school-community events annually, these events are growing in number of attendance since we have started them back up in the 23-24 school year. Continuing to build community engagement and parent partnerships is a focus.

Technology & Library Resources

Janesville School has invested in robust technology infrastructure and modern classroom resources, including a fully equipped computer lab. A dedicated technology staff member ensures that teachers and students can effectively integrate technology into instruction and learning, promoting responsible and safe digital citizenship.

The school library is a bright, modern, and welcoming space supported by a knowledgeable library technician. All classes visit the library weekly, with students able to access resources throughout the school day.

Funding Notes

Janesville Elementary School does not receive Equity Multiplier funding.

## Reflections: Annual Performance

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

Janesville Elementary School has faced a variety of challenges over the past several years including the frequent turnover of school administration up until the 23/24 school year, yearly change in special education teaching staff, some natural disasters including wild fires which have caused stressors for our families and staff and the pandemic; however, through the dedication of district staff and the support of the broader school community, the school is celebrating several notable areas of growth and success:

### Improved School Culture and Student Well-Being

(Goal 2: Safe and Productive Learning Environment, Meaningfully Engaged in Learning)

Based on multiple sources of stakeholder feedback including the annual school-based parent survey and input from staff and community partners, Janesville School has observed measurable improvements in overall school culture and the social-emotional well-being of students. The school continues to prioritize the creation of a safe, supportive, and inclusive learning environment where all students can thrive.

As part of this commitment, the school is implementing targeted strategies to address chronic absenteeism, with a specific focus on students with disabilities and socioeconomically disadvantaged students, recognizing the disproportionate impact of attendance barriers on these populations. Through increased family outreach, enhanced access to support services, and individualized attendance interventions, Janesville School aims to ensure all students are present, engaged, and supported in their learning.

### Expanded Professional Development and Data-Driven Instruction

(Goal 1: Broad Course of Study; Goal 3: Students Will Make Significant Progress in Meeting or Exceeding State Standards in ELA and Math)

The school has increased dedicated professional development time for both certificated and classified staff. This time is used to analyze academic achievement, attendance, and student engagement data, as well as to deepen instructional and curricular expertise. The ongoing focus on data-driven instructional practices is strengthening the school's ability to make informed decisions that enhance student learning outcomes across all subject areas.

### Enhanced Family and Community Engagement

(Goal 2: Safe and Productive Learning Environment, Meaningfully Engaged in Learning)

Through systematically planned family involvement events and strategically designed after-school Extended Learning Opportunities Program (ELOP) activities, Janesville has successfully increased engagement with families, parents, and community partners. These strengthened partnerships are enriching both the academic and extracurricular experiences available to students, providing additional opportunities for learning and connection.

In addition, the school is actively working to reduce suspension rates, particularly among students with disabilities, socioeconomically disadvantaged students, and white students, by implementing restorative practices, behavior supports, and early intervention strategies to promote positive student behavior and equitable disciplinary outcomes.

### Demonstrated Success in Math Intervention

(Goal 3: Students Will Make Significant Progress in Meeting or Exceeding State Standards in ELA and Math)

In response to analysis of the California School Dashboard, classroom observations, and teacher feedback, Janesville School implemented a systematic math intervention program during the 2024–25 school year. The program contributed to measurable gains in student performance on the 2024–25 CAASPP math assessment. Given this success, the math intervention program will be continued and further enhanced in the coming school year to support continued growth in mathematics achievement.

To close persistent achievement gaps, the school is also focusing on improving CAASPP scores in both math and ELA for students with disabilities and socioeconomically disadvantaged students through targeted instruction, data-informed interventions, and ongoing progress monitoring.

Expanded Counseling Services Supporting Student Well-Being  
(Goal 2: Safe and Productive Learning Environment, Meaningfully Engaged in Learning)  
Janesville School expanded its counseling services to a full-time model in the current school year to further support student social-emotional well-being and school climate. Over 70 students have accessed or are actively participating in counseling services this year. Based on this strong level of student engagement and the positive impact observed across the school community, the full-time counseling program will be continued in the upcoming school year.

Janesville School does not have any unexpended LREGB funds.

## **Reflections: Technical Assistance**

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

Janesville Elementary School is currently identified for Differentiated Assistance based on California School Dashboard indicators. The Janesville Union School District continues to actively support the school through a structured and collaborative improvement process focused on addressing the needs of identified student groups. The school was identified in the areas of chronic absenteeism and suspension rates for students with disabilities and socioeconomically disadvantaged students, as well as in the areas of English Language Arts and Mathematics for students with disabilities.

### **Comprehensive Needs Assessment**

The District worked collaboratively with school leadership, certificated and classified staff, and the Lassen County Office of Education (LCOE) to conduct a comprehensive needs assessment. This process included analysis of California School Dashboard indicators, 2024–2025 CAASPP performance data, local assessment results, attendance data, suspension data, and school climate information. Through this process, the District identified ongoing needs in foundational literacy and mathematics achievement, student attendance and engagement, and behavioral and social-emotional supports for students. The analysis also identified a need for continued targeted intervention support for identified student groups and strengthened MTSS systems to ensure timely academic and behavioral interventions.

### **Stakeholder Engagement**

Stakeholder engagement continues to be an essential component of the Differentiated Assistance process at Janesville Elementary School. The District gathered input through School Site Council (SSC) meetings, parent meetings, staff collaboration and PLC discussions, and

consultation with certificated and classified staff. Student input was also considered through student leadership opportunities and survey feedback. This collaborative process ensured that the identified needs, priorities, and actions reflect the perspectives of the broader school community and align with the goals of continuous improvement.

#### Evidence-Based Interventions

Based on the needs assessment and stakeholder feedback, Janesville Elementary School continues to implement evidence-based strategies and supports aligned to identified areas of need. These actions include:

Continued implementation of targeted math and literacy intervention programs focused on foundational skills and support for students performing below grade-level standards.

Increased use of progress monitoring tools, local assessments, and PLC data analysis to guide instructional practices and intervention placement.

Continued expansion of MTSS supports, including academic, behavioral, and social-emotional interventions for struggling students and identified student groups.

Ongoing implementation of PBIS, restorative practices, and counseling services to improve school climate, student engagement, and behavioral outcomes.

Attendance improvement efforts including increased family communication, positive attendance incentives, individualized attendance interventions, and regular monitoring through SST and SARB processes when appropriate.

Ongoing professional development for staff focused on data-driven instruction, differentiated instruction, behavior supports, trauma-informed practices, and targeted interventions in ELA and mathematics.

Janesville Elementary School and the District will continue to monitor progress regularly through data review, stakeholder feedback, and ongoing collaboration with LCOE to evaluate the effectiveness of implemented actions and make adjustments to support continuous improvement and improved outcomes for all student groups.

### **Comprehensive Support and Improvement**

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

#### ***Schools Identified***

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

N/A

#### ***Support for Identified Schools***

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

N/A

**Monitoring and Evaluating Effectiveness**

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

N/A

# Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Teachers, School Staff and Students	Monthly Staff Meetings, Surveys, Input from Bargaining Units both JTA and the local CSEA chapter. A whole staff meeting to discuss final actions and services based on needs identified in the Student Survey, Annual Parent Survey and personal insight. Consult with Student Council
School Board Member	Monthly School Board Meeting Discussion Items
Parents and Community Members	School Site Council Meetings, Parent Advisory Council, Family Engagement Nights
Special Education	Monthly SELPA Meetings with County Office of Education, Meetings with Special education parents and families, Meetings with site special education staff

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

Janesville Union School District is committed to a continuous improvement cycle that ensures the Local Control and Accountability Plan (LCAP) is informed by ongoing and meaningful engagement of educational partners. Throughout the 2025–2026 school year, the District’s administrative team proactively created multiple pathways for inclusive input into the LCAP process, fostering shared responsibility for student success across all segments of the school community.

In the context of a small, rural, single-school district, a significant portion of educational partner input was gathered through authentic, relationship-based conversations with parents, teachers, community organizations, local business owners, and county support agencies. These informal but meaningful dialogues occurred throughout the year at school and community events, including athletic events, performances, and school gatherings.

In addition to informal engagement, the District ensured that structured, transparent opportunities for input were embedded in district governance and school operations:

- Monthly School Site Council (SSC)/Parent Advisory Committee (PAC) meetings, with agenzized LCAP discussions designed to guide and inform the District's ongoing LCAP work. These meetings were attended by district leadership, the CBO, teachers, classified staff, parents, and community members.
- Monthly Board of Trustees meetings and budget workshops, where LCAP priorities and fiscal alignment were discussed publicly.
- In-house professional learning, monthly teacher meetings, and bi-annual all-staff meetings, where certificated and classified staff provided feedback on instructional practices, classroom engagement, and school climate strategies.
- Student Council meetings, providing an avenue for student voice to inform school climate and engagement-related actions.
- Collective bargaining meetings, where union representatives contributed perspectives on staffing and student support needs.
- Community engagement events such as Open House, TK/Kindergarten Round-Up, and Back to School Night, where feedback was gathered from families in accessible settings.

Given the very small number of English Learners in the district, Janesville does not currently maintain an English Learner Parent Advisory Committee (ELPAC); however, individual engagement with parents of English Learners was conducted through personalized meetings.

Consistent with statutory requirements and principles of transparency and accountability:

A public notice was published on June 16, 2026, inviting comments on proposed LCAP actions and expenditures.

A Public Hearing was held on June 17, 2026, during a regular Board meeting, where the draft LCAP and proposed budget were presented and additional public input was solicited.

The Board of Trustees formally adopted the 2026–27 LCAP on June 17, 2026, following stakeholder review.

As part of the District's commitment to alignment of resources with student needs and to responsive, data-driven decision-making, several key actions in the adopted LCAP were directly shaped by educational partner feedback:

- Action 2.2 was increased to fund a full-time counselor position, addressing strong stakeholder requests for enhanced student mental health services.
- Action 2.5 was expanded to include funding for schoolwide assemblies, supporting positive school culture and engagement as requested by staff, students, and families.
- Action 2.3 was prioritized to address student attendance and engagement, a need identified through local data analysis and highlighted by multiple stakeholder groups.

While additional LCAP actions were also informed by stakeholder feedback, these examples illustrate the District's commitment to ensuring educational partner voice drives continuous improvement and that the LCAP remains a dynamic tool for supporting student learning and well-being.

Janesville Union School District will continue to refine its stakeholder engagement strategies and monitoring practices to ensure that its LCAP remains responsive, transparent, and aligned to the evolving needs of its students and community.

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
1	All Janesville students will have access to a broad course of study and will be taught by highly qualified staff. All curriculum will be aligned to CCSS. All facilities will be maintained in a good to excellent standard.  Priority 1: Basic Priority 2: Implementation of State Standards Priority 7: Course Access	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Janesville Union School District developed Goal 1 to address clear student needs in foundational literacy and numeracy, as identified through MAP and CAASPP data and stakeholder feedback. A significant number of students are not meeting grade-level expectations, and instructional practices across classrooms lack consistency in materials, assessment, and expectations. Staff and stakeholder input prioritized professional learning and instructional collaboration to strengthen coherence and improve student outcomes. Goal 1 supports these priorities and is a core component of the District's three-goal strategic plan for school-wide improvement.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Priority 1A: CALPADS - Percent of teaching staff are fully credentialed	2023/24 88.24%	2024/25 94.12%	2025/26 94.21%	2026/27 100%	5.97% increased
1.2	Priority 1A: CALPADS - Percent of teachers are appropriately assigned	2023/24 88.24%	2024/25 94.12%	2025/26 98.75%	2026/27 100%	10.51% increased
1.3	Priority 1B: Williams Report - Percentage of	100% Percent of pupils have access to	100% Percent of pupils have access	100% Percent of pupils have access	2026/27 0	0

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	pupils who have access to standards-aligned instructional materials.	standards-aligned instructional materials for English/Language Arts, Mathematics and History/Social Science. 0% Percent of pupils have access to standards-aligned instructional materials for Science (NGSS)	to standards-aligned instructional materials for English/Language Arts, Mathematics and History/Social Science and Science.	to standards-aligned instructional materials for English/Language Arts, Mathematics and History/Social Science and Science.	100%	
1.4	Priority 1C: FIT Report - Percentage of facilities maintained in good repair	2023/24 98.62% of facilities are in good repair	2024/25 98.67% of facilities are in good repair.	2025/26 98.75% of facilities are in good repair.	2026/27 100%	0.05%
1.5	Priority 2A: Local Performance Indicator Self-Reflection Tool  Rating on the district's implementation of state board adopted academic content and performance standards for all students  Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability	2023/24 English Language Arts - 3.19  English Language Development 2.64  Mathematics 3.10  Next Generation Science Standards 2.76  History Social Science 2.71	2024/25 English Language Arts 3.33 – Initial Implementation  English Language Development 3.33 – Initial Implementation  Mathematics 2.67 – Beginning Development  Next Generation Science Standards 2.4 – Beginning Development	2025/26 English Language Arts 3.27 – Initial Implementation  English Language Development 3.13 – Initial Implementation  Mathematics 4.1 – Initial Implementation  Next Generation Science Standards 3.75  History Social Science 3.5	2026/27 English Language Arts - 4.5  English Language Development 3.5  Mathematics 4.1  Next Generation Science Standards 3.75  History Social Science 3.5	English Language Arts - +0.08  English Language Development - +.57  Mathematics - +0.43  Next Generation Science Standards - +.37  History Social Science - -.82

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.6	<p>Priority 2B: Local Performance Indicator - Self Reflection Tool</p> <p>Rating on the district's programs and services enabling English learners access to CCSS and ELD standards</p> <p>Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability</p>	<p>2023/24</p> <p>A measure of Local Performance Indicators measuring the district's programs and services enabling English learners access to CCSS and ELD standards was 2.64</p>	<p>History Social Science 2.4 – Beginning Development</p> <p>2024/25</p> <p>3.33 – Initial Implementation</p>	<p>2025/26</p> <p>3.13 – Initial Implementation</p>	<p>2026/27</p> <p>3.5</p>	+ .49
1.7	<p>Priority 7A: Local Performance Indicator - Self Reflection Tool</p> <p>Extent to which students have access to and are enrolled in a broad course of study</p> <p>Rating Scale (lowest to highest): 1 – Exploration and Research Phase;</p>	<p>2023/24</p> <p>A measure of Local Performance Indicators measuring the extent to which students have access to and are enrolled in a broad course of study was not conducted in the 2023/24 school year.</p>	<p>2024/25</p> <p>2.42 – Beginning Development</p>	<p>2.36 – Initial Implementation</p>	<p>2026/27</p> <p>4 - Full Implementation</p>	-0.06

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.8	2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability  Priority 7B: Rosters and sign-in sheets  Extent to which students have access to and are enrolled in programs and services developed and provided to low income, English learner and Foster youth students.	2023/24 75%	2024/25 100%	2025/26 100%	2026/27 100%	0
1.9	Priority 7C: SEIS  Extent to which students have access to and are enrolled in programs and services developed and provided to students with disabilities	2023/24 100%	2024/25 100%	2025/26 100%	2026/27 100%	0

## Goal Analysis [2025-26]

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

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

During the 2025–2026 school year, Janesville Union School District made strong progress in implementing the actions outlined under Goal 1. All Janesville students had access to a broad course of study, with all core curriculum aligned to the Common Core State Standards (CCSS). Students were taught by highly qualified and appropriately assigned staff, and the District maintained its commitment to recruiting and retaining effective teachers and paraeducators.

District facilities were consistently maintained at a good to excellent standard. Regular maintenance and improvements were completed throughout the year to ensure that all students and staff worked and learned in safe, clean, and well-maintained environments. The school community expressed satisfaction with the condition of the campus and learning spaces.

Professional learning and instructional collaboration remained a priority. The District provided targeted professional development opportunities for both certificated and classified staff, supporting instructional alignment and promoting best practices in foundational literacy, numeracy, and other academic content areas. Collaboration among grade-level teams strengthened during the year, and the use of aligned instructional materials became more consistent across classrooms. Staff reported that professional learning efforts positively impacted classroom practice, particularly in literacy instruction.

Several challenges and areas for growth were also identified during implementation. While a systematic math intervention program was introduced this year and contributed to positive student gains, both student performance data and stakeholder feedback highlighted a continuing need to expand math intervention supports across all grade levels. In addition, the District recognized the need to adopt and implement a new, comprehensive math curriculum to ensure consistency, rigor, and full alignment with state standards. Addressing math achievement will remain a high priority in the coming year.

Other challenges included the ongoing effort to achieve full alignment in instructional practices and expectations across all classrooms, and the need to balance time for instructional collaboration with other operational and instructional demands. Staffing limitations also impacted the District's ability to deliver all planned professional learning sessions as originally scheduled.

Overall, implementation of Goal 1 was strong, with notable successes in collaboration, curriculum alignment, and facility maintenance. Moving forward, the District is committed to expanding math intervention services, adopting new math curriculum materials, and continuing to strengthen instructional consistency and coherence across all grade levels.

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

For Goal 1, actual expenditures were generally aligned with budgeted amounts; however, some material differences were noted during the 2025-2026 school year. Due to staffing shortages and scheduling constraints, not all planned professional development activities and instructional collaboration time were implemented to the full extent originally budgeted. After reviewing updated student achievement data and stakeholder feedback, the District chose to delay some planned instructional material purchases to allow for the adoption of a new, more comprehensive math curriculum in the upcoming year, which resulted in a deferral of certain curriculum-related expenditures. These adjustments did not significantly impact the District's ability to provide improved services to unduplicated pupils under Goal 1, as efforts to strengthen foundational literacy and numeracy instruction continued through other targeted strategies. The District remains committed to aligning future expenditures with identified student needs, and to ensuring that implementation under Goal 1 continues to support equitable access to a broad, high-quality course of study for all students.

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

The actions implemented under Goal 1 have been partially effective in making progress toward the goal of ensuring that all Janesville students have access to a broad course of study, taught by highly qualified staff, with curriculum aligned to CCSS and facilities maintained to

a high standard. Action 1.1 was effective by allowing more manageable class sizes, which led to stronger student-teacher relationships, increased student engagement, improved classroom behavior, and greater academic and social-emotional support for all learners. Action 1.2 has been partially effective as professional development and collaboration time supported improvements in instructional consistency and strengthened foundational literacy instruction, contributing to positive trends in ELA performance. However, progress in numeracy and math instruction was less consistent across grade levels. While the math intervention program introduced this year produced encouraging results on CAASPP scores, a clear need remains for additional math supports and a new, aligned math curriculum across all grades. The District was effective in maintaining facilities and in ensuring that all students had equitable access to a broad range of academic offerings. Moving forward, the District will prioritize adoption of new math curriculum materials and expansion of intervention services to address ongoing needs in math achievement. Strengthening instructional coherence and consistency across all classrooms also remains a critical area for continued work under this goal. Action 1.3 was effective in providing consistent, targeted assistance to students with disabilities, resulting in improved access to services, increased participation in the general education setting, and better academic and behavioral outcomes.

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

Reflections on prior practice and the review of student achievement data under Goal 1 prompted several key adjustments to planned actions for the coming year. Based on analysis of CAASPP and MAP data, as well as stakeholder feedback, it was determined that mathematics achievement remains an area of significant need. As a result, the District will prioritize the adoption and implementation of a new, comprehensive math curriculum across all grade levels in the coming year. Additionally, the District will expand targeted math intervention services to build on the success of this year's program and to address persistent gaps in foundational numeracy skills. Metrics and target outcomes related to math proficiency will be adjusted to reflect these renewed priorities. While professional development remains a core action under Goal 1, its focus will shift more explicitly toward building instructional capacity in both literacy and mathematics. No changes were made to the goal statement itself, but planned actions and outcome measures have been refined to ensure that the District continues to make meaningful progress toward providing all students with equitable access to a broad, rigorous course of study.

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

**Actions**

Action #	Title	Description	Total Funds	Contributing
1.1	1.0 FTE Teacher	The District will continue to employ a 1.0 FTE teacher to reduce the number of multi-grade classrooms, reduce overall class size and allow for more differentiated instruction and improve student/teacher relationships, mental health, engagement, reduced suspensions, and feelings of success.	\$91,170.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.2	High quality professional development	The Superintendent/Principal will work with staff to design a Professional Learning Plan for both certificated and classified staff which directly correlates to data-supported identified needs of the district's Title 1 students, including student sub-groups. The Professional Learning Plan expenditures will include fees for trainers/coaches and pay for professional learning that falls outside the employee's contracted work day.	\$6,380.00	No
1.3	Special Education Paraeducators	The district will maintain employment of one .74 FTE special education paraprofessional to ensure that Janesville students have access to and are enrolled in programs and services developed and provided to students with disabilities.	\$59,964.00	No

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
2	<p>Janesville will continue to improve and promote a safe, positive and productive learning environment where students are meaningfully engaged in academics as well as a wide variety of co-curricular activities. Parents will feel welcomed and valued as partners in this educational process. Parents will work cooperatively with school personnel to establish priorities and meet goals.</p> <p>Priority 3: Parental Involvement                      Priority 5: Pupil Engagement                      Priority 6: School Climate</p>	Broad Goal

State Priorities addressed by this goal.

- Priority 3: Parental Involvement (Engagement)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

As reflected in the Identified Needs section above, data points and stakeholder input, school community climate are a high priority for the district. Attendance is low, chronic absenteeism is high and these two factors have significant impacts on student academic performance and social emotional development. Recognizing that the learning environment strongly influences student and family engagement, school climate, and staff morale, the district has developed the following actions focused on designing a system of engagement through events, multi-directional communication, stakeholder education, mental health supports and expanded learning opportunities.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Priority 3A: CHKS Parent Survey -  Percentage of parents/guardians who agree/strongly agree that the school district seeks parent input in making	2023/24 45%	2024/25 47% of parents/guardians agree/strongly agree that the school district seeks parent input in making	2025/26 79.31% of parents/guardians agree/strongly agree that the school district seeks parent input in making decisions for	2026/27 82%	+34.31%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	decisions for the school district		decisions for the school district	the school district.		
2.2	Priority 3B: CHKS Parent Survey - Percentage of parents/guardians who agree/strongly agree that the district promotes parental participation in programs for low income, English learner and foster youth students	Disaggregated data from the CHKS Parent Survey is unavailable	2024/25 No parent of an English learner, or parent of a student with an IEP completed the survey. Low income students are not disaggregated.	2025/26 The CHKS survey is no longer administered and the replacement survey does not provide this information.	N/A	N/A
2.3	Priority 5A: Attendance Rate as measured by Schoolwise	2023/24 93.78% of attendance at P-2	2024/25 94.71% of attendance at P-2	2025/26 94.21% at P-2	2026/27 96%	+0.43%
2.4	Priority 5B: Chronic Absenteeism as measure by Schoolwise	2023/24 19.42% of students are identified as chronic absentees	2024/25 13.47% of students are identified as chronic absentees	2025/26 8.36% of students are identified as chronic absentees	2026/27 10%	-11.06%
2.5	Priority 5C: Percentage of middle school dropouts	0% of students are middle school dropouts	2024/25 0% of students are middle school dropouts	2025/26 0% of students are middle school dropouts	2026/27 0%	0
2.6	Priority 5D: Percentage of high school dropouts	Not relevant since we are a K-8 District	Not relevant since we are a K-8 District	Not relevant since we are a K-8 District	2026/27 Not relevant since we are a K-8 District	N/A
2.7	Priority 5E: Percentage of high school graduation rates	Not relevant since we are a K-8 District	Not relevant since we are a K-8 District	Not relevant since we are a K-8 District	2026/27 Not relevant since we are a K-8 District	N/A

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.8	Priority 6A: Percentage of suspensions	2023/24 3% of students have been suspended	2024/25 7.12% of students have been suspended	2025/26 4.64% of students have been suspended	2026/27 1%	-1.64%
2.9	Priority 6B: Percentage of expulsions	0% of students who have been expelled	2024/25 0% of students who have been expelled	2025/26 0.03% of students who have been expelled	2026/27 0%	+0.03%
2.10	Priority 6C: Percentage of suspensions for students with special needs	2023/24 3% of suspensions for students with special needs	2024/25 8.70% of suspensions for students with special needs	2025/26 1.21% of suspensions for students with special needs	2026/27 1%	-1.79%
2.12	3C - Local Performance Indicator - Self Reflection Tool Rating of the school district's promotion of parental participation in programs for students with disabilities	Disaggregated data from the Local Performance Indicator is unavailable	Disaggregated data from the Local Performance Indicator is unavailable	2025/26 Due to the extremely small population of special education students at JUSD, releasing this data to the public would compromise student confidentiality.	2026/27	N/A

## Goal Analysis [2025-26]

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

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

During the 2025–2026 school year, Janesville Union School District implemented the majority of planned actions under Goal 2 with a high degree of fidelity. The District prioritized creating a safe and productive learning environment where students are meaningfully engaged in learning. A major success was the expansion of counseling services to a full-time counselor position, which exceeded the original plan and was in direct response to stakeholder input and identified student needs. Over 70 students accessed counseling services this year, and both student and staff feedback indicated that this support had a positive impact on overall school climate and individual student well-being.

Efforts to promote family and community engagement through planned family involvement nights, Extended Learning Opportunities Program (ELOP) activities, and schoolwide events were also well implemented and contributed to stronger relationships between the school and families. The District observed improved attendance and participation at school events, which further supported its engagement goals.

In addressing chronic absenteeism, the District experienced success through the targeted use of its SART (School Attendance Review Team) and SARB (School Attendance Review Board) processes. The SART/SARB team facilitated structured engagement with parents of chronically absent students, fostering more productive conversations and collaborative problem-solving regarding barriers to attendance. These efforts resulted in improved attendance outcomes for a number of students and strengthened communication between the school and families around the importance of regular attendance.

Targeted interventions have also been implemented to address chronic absenteeism among students with disabilities and socioeconomically disadvantaged students, who are disproportionately affected by barriers to regular school attendance. These efforts include increased communication with families, personalized support plans, and coordination with special education and student support staff to ensure attendance-related issues are addressed proactively and with equity.

In addition, the District has worked to reduce suspensions across all student groups by implementing restorative practices and positive behavior supports. Special attention has been given to reducing suspensions among students with disabilities, socioeconomically disadvantaged students, and white students, based on local suspension data trends. These efforts are aimed at ensuring disciplinary practices are fair, supportive, and focused on keeping students engaged in learning.

However, despite these successes, chronic absenteeism remains an ongoing challenge, and additional efforts are needed to further reduce absenteeism rates. Limited staffing and time constraints also impacted the full implementation of certain planned activities, including the frequency and scope of student leadership opportunities and schoolwide assemblies.

Overall, implementation of Goal 2 produced notable gains in mental health supports, family engagement, and the use of the SART/SARB process to address attendance concerns. The District remains committed to building on these successes in the coming year while continuing to focus on strengthening student connection to school and reducing chronic absenteeism.

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

Material differences between Budgeted Expenditures and Estimated Actual Expenditures for Goal 2 during the 2025–2026 school year were primarily related to increased transportation startup costs and lower-than-anticipated expenditures for the Wildcat Card program.

The District's full-time counseling services remained consistent with prior years, as the counselor position has been maintained at full-time status for several years in order to provide ongoing social-emotional, behavioral, and mental health supports for students. Expenditures in this area remained aligned with the District's continued commitment to student well-being and school climate improvement.

A significant increase in expenditures occurred within the home-to-school transportation program due to startup costs associated with transitioning to a district-operated transportation system. The District incurred higher-than-anticipated costs related to the purchase of buses, equipment, licensing, insurance, and implementation needs necessary to establish the program. While these initial expenditures exceeded the original budgeted amount, the District anticipates increased long-term efficiency, greater control over transportation services, and improved access for all students, including unduplicated pupils.

Additionally, expenditures for the Wildcat Card program were lower than originally budgeted. The 2025–2026 school year was the first year the District budgeted for this program, and projected costs were overestimated during the planning process. Although actual expenditures were lower than anticipated, the program was successfully implemented and continued to support student engagement, positive behavior incentives, and school connectedness.

Overall, the Planned Percentage of Improved Services and the Estimated Actual Percentage of Improved Services remained substantially aligned with the District's intended goals. The District will continue refining budget projections and expenditure planning based on implementation outcomes and program needs as part of its ongoing continuous improvement process.

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

The actions implemented under Goal 2 have been largely effective in supporting progress toward creating a safe and productive learning environment where students are meaningfully engaged in learning. Action 2.1 was effective in increasing parent participation, providing valuable stakeholder input to guide school decisions, and ensuring that diverse family voices were represented in the planning and evaluation process. Action 2.2 has continued to be highly effective in the expansion of counseling services to a full-time counselor position and well-received, with over 70 students accessing services throughout the year. This increased capacity provided critical support for student mental health and contributed positively to overall school climate and individual student well-being. Action 2.4 and 2.5 were effective, family engagement efforts in strengthening relationships between the school and families, though actual expenditures for family nights were lower than planned, as the events were successfully delivered using fewer resources than initially anticipated. Action 2.3 was partially effective the District also saw success in the use of the SART/SARB process to improve communication and collaboration with families of students experiencing chronic absenteeism, helping some students return to more regular school attendance.

Despite these successes, chronic absenteeism remains a persistent challenge and continues to impact student engagement and academic progress. While the SART/SARB process improved outcomes for some students, additional strategies will be needed to further reduce absenteeism district-wide. In addition, limited staffing and scheduling constraints impacted the scope of certain student engagement activities, such as schoolwide assemblies and leadership opportunities. Moving forward, the District will continue to refine its efforts under Goal 2 to build upon successes and address remaining challenges, with a strong focus on fostering positive school climate, increased attendance, and meaningful engagement for all students.

Action 2.6 was effective during the 2025–2026 school year by increasing student access to reliable home-to-school transportation through the implementation of the District's new transportation program. Although startup costs were higher than originally anticipated, the addition of district-operated transportation services improved the District's ability to provide consistent transportation access for all students, including unduplicated pupils, and increased flexibility in meeting student attendance and participation needs. Action 2.7, the Wildcat Card program, was effective in promoting positive student behavior, engagement, and school connectedness. The program provided students with incentives and recognition for demonstrating positive behaviors and meeting school expectations, contributing to ongoing PBIS and school climate efforts. While expenditures were lower than originally budgeted during the program's first year of implementation, the program was successfully established and supported student engagement throughout the school year.

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

Reflections on prior practice, student outcome data, and stakeholder input led to several adjustments to the planned actions, metrics, and focus areas under Goal 2 for the 2025–2026 school year. The District will continue maintaining the full-time counselor position, which has remained an effective support for student social-emotional well-being, behavioral interventions, and school climate improvement.

Based on attendance and engagement data, the District will strengthen its focus on reducing chronic absenteeism through earlier identification of attendance concerns, increased family communication, individualized attendance support plans, and more consistent monitoring through SST and SARB processes when appropriate.

The District will also expand efforts to improve student engagement and school connectedness through increased student leadership opportunities, schoolwide assemblies, enrichment activities, and continued implementation of the Wildcat Card incentive program. Family engagement activities and family nights will continue to be expanded based on stakeholder feedback supporting stronger school-family partnerships and increased parent involvement opportunities.

Additionally, the District will continue strengthening PBIS, restorative practices, and behavioral intervention supports in an effort to reduce suspensions and better address the social-emotional and behavioral needs of students, particularly for identified student groups. Expanded transportation services through the District-operated transportation program will also continue to support improved student access, attendance, and participation.

Metrics and target outcomes related to attendance, student engagement, family participation, school climate, and behavior supports were reviewed and refined to better align with these updated priorities and the District's continuous improvement efforts. While the overall goal remains unchanged, these adjustments reflect the District's commitment to improving student outcomes and maintaining a safe, supportive, and engaging educational environment for all students.

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

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Annual Parent/Guardian Survey	The School Site Council and Superintendent/Principal will collaborate on the review and develop a parent survey that will be available online and in paper to ensure the largest response from parents/guardians. The survey will be provided in other languages based on family needs. The Superintendent/Principal will ensure that the survey is ready for distribution each Spring and the CBO will tally survey results. The District will consider using a free survey platform in the 2026/27 school year.	\$468.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.2	1.0 FTE Counselor	The District will retain a 1.0 FTE counselor. Priority will be given to unduplicated students, however, the services are available to all students in need of counseling.	\$71,114.00	Yes
2.3	Communication and Re-Engagement Plan to Support Student Attendance	The Superintendent/Principal will facilitate the development of a Communication and Re-Engagement Plan, including parent education and parent outreach explaining the importance of attendance several times throughout the year. This information will also be included in monthly newsletters and other communications. School Attendance Review Team (SART) meetings with parents and student will take place for each student who has an absence rate of 10% or more. Expenditures for this action will fund a portion of the Superintendent/Principal's salary personnel).	\$3,125.00	Yes
2.4	Family Outreach Program	The staff member in charge of public relations coordination will facilitate monthly newsletter mailings to parents/guardians, encourage participation in upcoming events and share important information such as resources available to students and families. Expenditures fund stipend for staff member coordinating public relations.	\$1,329.00	Yes
2.5	Community Events	The Superintendent/Principal will work with teaching and classified staff, School Site Council members and community members to facilitate a variety of events for student, parents/guardians and the community throughout the year to improve school and family connectedness, including Back to School Night, Science Night, Math Night, Family Game Night and other similar events. Expenditures for this action will fund actual costs of events.	\$10,239.00	Yes
2.6	Home to School Transportation	Beginning in the 2025/26 school year, the District will be providing transportation in house. Supplemental funds will be used for funding salary and benefits for bus drivers.	\$89,813.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.7	Wildcat Card Program	The District will continue the "Wildcat Card" Program where students receive a wild card when they exhibit behaviors that are exemplary whether that is behaviorally or academically.	\$7,305.00	Yes

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
3	Janesville students will make significant progress in meeting or exceeding state standards in ELA and mathematics. Priority 4: Pupil Achievement Priority 8: Other Pupil Outcomes	Broad Goal

State Priorities addressed by this goal.

- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Janesville Union School District developed this goal to ensure that all students make significant progress in meeting or exceeding state standards in English Language Arts (ELA) and mathematics. Analysis of CAASPP and local assessment data shows that while the district experienced growth in both ELA and mathematics scores from the 2023–24 to the 2024–25 school year, overall performance remains below district expectations and state targets. Educational partner input and local data further highlight the need to accelerate progress, particularly for students with disabilities and socioeconomically disadvantaged students. This goal reflects the district’s commitment to continuous improvement through high-quality instruction, targeted interventions, and equitable access to academic supports—ensuring that all students are prepared to achieve grade-level standards and future success.

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Priority 4A: CAASPP assessment for students in grades 3-8  % of students who met or exceeded standards in ELA and mathematics for all students and socioeconomically disadvantaged students.	2023/2024 ELA All Students: 37.25%  Socioeconomically Disadvantaged: 29.54% MATH All Students: 33.99%	2024/25 3rd Grade Math: Exceeded/Met 17% Nearly Met 37% Not Met 45% 4th Grade Math:	2024/25 CAASPP assessments for students in grades 3-8  English Language Arts All Students: 45.37%	2026/27 ELA All Students: 57%  Socioeconomically Disadvantaged: 49% MATH	ELA All Students: +8.12%  Socioeconomically Disadvantaged: +4.16% MATH

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	The way of reporting CAASPP results has changed due to the continued embargo of data.	Socioeconomically Disadvantaged: 26.44%	Exceeded/Met 16% Nearly Met 58% Not Met 24%  5th Grade Math: Exceeded/Met 25% Nearly Met 51% Not Met 22%  6th Grade Math: Exceeded/Met 35% Nearly Met 38% Not Met 25%  7th Grade Math: Exceeded/Met 36% Nearly Met 25% Not Met 37%  8th Grade Math: Exceeded/Met 35% Nearly Met 22% Not Met 41%  3rd Grade ELA: Exceeded/Met 11% Nearly Met 41% Not Met 46%  4th Grade ELA:	English Language Arts Socioeconomically disadvantaged: 38.15% Math All Students: 36.89% Math Socioeconomically disadvantaged: 24.49%	All Students: 53% Socioeconomically Disadvantaged: 46%	All Students: -2.90% Socioeconomically Disadvantaged: +1.95%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Exceeded/Met 41% Nearly Met 20% Not Met 37%  5th Grade ELA: Exceeded/Met 39% Nearly Met 28% Not Met 31%  6th Grade ELA: Exceeded/Met 38% Nearly Met 16% Not Met 45%  7th Grade ELA: Exceeded/Met 44% Nearly Met 25% Not Met 28%  8th Grade ELA: Exceeded/Met 35% Nearly Met 35% Not Met 29%			
3.2	Priority 8: MAP Assessments percentage of students with average or above proficiency in Reading, Language Usage and Mathematics	Spring 2024 Reading 1st - 42% 2nd - 34% 3rd - 24% 4th - 25% 5th - 25%	Spring 2025 Reading 1st - 38% 2nd - 54% 3rd - 39% 4th - 51% 5th - 41%	Fall 2025/26 Reading 1st- 28% 2nd- 28% 3rd- 46% 4th- 48% 5th- 27% 6th- 33%	2026/27 Reading 1st - 62% 2nd - 54% 3rd - 54% 4th - 55% 5th - 51%	Reading 1st - -14% 2nd - -6% 3rd - +22% 4th - +23% 5th - +2% 6th - +2%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	("progress" notations reflect cohort progress)	6th - 31% 7th - 25% 8th - 37%  Language Usage 3rd - 17% 4th - 33% 5th - 34% 6th - 49% 7th - 36% 8th - 34%  Mathematics 1st - 38% 2nd - 58% 3rd - 36% 4th - 13% 5th - 17% 6th - 29% 7th - 28% 8th - 40%	6th - 52% 7th - 32% 8th - 27%  Language Usage 3rd - 31% 4th - 34% 5th - 41% 6th - 51% 7th - 46% 8th - 50%  Mathematics 1st - 47% 2nd - 65% 3rd - 42% 4th - 42% 5th - 9% 6th - 47% 7th - 43% 8th - 33%	7th- 36% 8th- 47%  Language usage 1st- no data 2nd- 30% 3rd- 43% 4th- 27% 5th- 41% 6th- 49% 7th- 62% 8th- 46%	6th - 51% 7th - 55% 8th - 57%  Language Usage 3rd - 47% 4th - 53% 5th - 54% 6th - 70% 7th - 56% 8th - 54%  Mathematics 1st - 58% 2nd - 70% 3rd - 56% 4th - 43% 5th - 47% 6th - 49% 7th - 48% 8th - 60%	7th - +11% 8th - +10%  Language Usage 3rd - +26% 4th - -5% 5th - +7% 6th - +0% 7th - +26% 8th - +10%  Mathematics 1st - +1% 2nd - -17% 3rd - -1% 4th - +16% 5th - -7% 6th - -4% 7th - +14% 8th - +3%
3.6	Priority 4B: the percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	2026/27  Not relevant since we are K-8 District.	N/A
3.7	Priority 4C: The percentage of pupils who have successfully completed courses that satisfy the requirements for career technical education sequences or	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	2026/27  Not relevant since we are K-8 District.	N/A

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	programs of study that align with SBE-approved career technical education standards and frameworks					
3.8	Priority 4D: The percentage of pupils who have successfully completed both types of courses described in subparagraphs (B) and (C)	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	2026/27 Not relevant since we are K-8 District.	N/A
3.9	Priority 4E: The percentage of English learner pupils who make progress toward English proficiency as measured by the English Language Proficiency Assessments for California	2023/24 0%	The District had one mid-year enrollment of one EL student. Student will take the summative ELPAC assessment in the Spring of 2025.	2025/26 The District had one mid-year enrollment of one EL student. Student will take the summative ELPAC assessment in the Spring of 2026.	2026/27 0%	0
3.10	Priority 4F: The English learner reclassification rate	2023/24 0%	The District had one mid-year enrollment of one EL student. Student will take the summative ELPAC assessment in the Spring of 2025.	2025/26 The District had one mid-year enrollment of one EL student. Student will take the summative ELPAC assessment in the Spring of 2026.	2026/27 0%	0
3.11	Priority 4G: The percentage of pupils who have passed an advanced placement	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	2026/27	N/A

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	examination with a score of 3 or higher				Not relevant since we are K-8 District.	
3.12	Priority 4H: The percentage of pupils who demonstrate college preparedness pursuant to the Early Assessment Program or any subsequent assessment of college preparedness	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	Not relevant since we are K-8 District.	2026/27  Not relevant since we are K-8 District.	N/A

### Goal Analysis [2025-26]

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

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

During the 2025–2026 school year, Janesville Union School District made notable progress in implementing the actions outlined under Goal 3, which focuses on ensuring that students make significant progress in meeting or exceeding state standards in ELA and math. Professional development efforts supported improvements in literacy instruction, and targeted intervention services were provided to students in need of additional support. The introduction of a systematic math intervention program was a key area of focus and contributed to measurable gains in math achievement on the 2024–25 CAASPP assessment. This action was implemented successfully and will be further expanded in the coming year based on its initial effectiveness.

One substantive difference between planned and actual implementation was the decision to delay adoption of a new comprehensive math curriculum in order to allow for additional review and alignment work. While this decision was necessary to ensure a thoughtful selection of high-quality materials, it also meant that existing math instructional materials remained in use this year, which may have limited the consistency of Tier I math instruction across classrooms. In addition, although professional development in literacy was successfully delivered, math-specific professional learning will need to be strengthened in the coming year to support full implementation of the new curriculum and intervention program.

Overall, implementation of Goal 3 actions yielded encouraging results, particularly in math intervention and literacy instruction. However, the continued need for consistent, high-quality math instruction across all grade levels and further development of math-related professional learning were identified as key areas for growth. The District remains committed to building on this year's successes while addressing these areas to ensure continued progress toward achieving the goals of academic excellence in both ELA and math.

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

For Goal 3, actual expenditures during the 2025–2026 school year were generally aligned with budgeted amounts, with some material differences resulting from adjustments in funding sources and implementation costs for planned actions. The District continued implementation of academic intervention supports and instructional programs designed to improve student outcomes in English Language Arts and Mathematics, particularly for unduplicated pupils and identified student groups.

For Action 3.5, the District budgeted \$10,000 but expended \$2,831. The lower-than-anticipated expenditures were primarily due to the availability of additional allocated funds and grant funding received during the school year, which supported portions of the planned activities and reduced the need to utilize the full budgeted amount within this action.

For Action 3.6, the District budgeted \$10,000 but expended \$3,250. This difference occurred because student body funds raised for reading incentive activities were utilized to support portions of the program, reducing expenditures from LCFF supplemental and concentration funding sources. Despite the reduced expenditures, the District was still able to successfully implement reading incentive activities and promote student engagement in literacy.

These expenditure differences did not negatively impact the District's ability to provide improved services for unduplicated pupils under Goal 3, as planned academic supports, interventions, and student engagement activities remained in place and effective. Moving forward, the District will continue refining budget projections and coordinating multiple funding sources to maximize available resources while maintaining effective academic and intervention supports for students.

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

The actions implemented under Goal 3 during the 2025–2026 school year were overall effective in supporting progress toward ensuring students make gains in meeting or exceeding state standards in English Language Arts and Mathematics, though some actions were more effective than others and areas for continued growth remain.

Action 3.1 was partially effective. Professional development in ELA, instructional collaboration, and continued focus on literacy instruction contributed to improved consistency in foundational reading and writing practices across grade levels. Staff continued building capacity in literacy instruction through collaboration, data analysis, and professional learning opportunities. However, additional professional development is still needed to further strengthen instructional practices and improve academic outcomes, particularly in mathematics. The District remains committed to continuing to build staff capacity and strengthening instructional alignment across grade levels and subject areas.

Action 3.2 was effective in strengthening assessment practices and improving teachers' ability to analyze and utilize student data to inform instruction. Regular use of assessment data supported more targeted instructional planning, intervention placement, and progress monitoring across grade levels.

Action 3.3 was effective in supporting early literacy development by providing consistent assessment data used to identify students needing intervention and guide targeted instructional supports. The continued focus on foundational literacy skills contributed to improved reading support systems in the primary grades.

Action 3.4 was effective in providing targeted academic interventions and additional instructional support to students demonstrating academic need. Small-group and individualized interventions helped support struggling learners, reinforce core instruction, and address learning gaps in both ELA and mathematics.

Action 3.5 was partially effective. The District's continued implementation of the systematic math intervention program provided targeted support for students with the greatest academic needs and contributed to improved student outcomes in mathematics. Supplemental math supports and intervention programs helped strengthen intervention systems and student access to additional instructional support. However, continued work is needed to strengthen Tier I core math instruction and ensure consistency of instructional practices across classrooms. The District remains committed to maintaining math intervention supports and supplemental curriculum resources to continue improving student achievement in mathematics.

Action 3.6 was effective in promoting student motivation, engagement, and literacy development through reading incentive programs. Building on prior years' success, the District continued implementing reading incentive activities during the 2025–2026 school year, which contributed to increased student participation in reading activities and continued growth in literacy skills. Student engagement in reading improved through incentive-based programs, and the District plans to continue expanding opportunities that promote literacy development and positive reading habits for students across grade levels.

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

Reflections on prior practice, stakeholder feedback, and analysis of student achievement data led to several adjustments to the planned actions and focus areas under Goal 3 for the 2025–2026 school year and moving into the following school year. The District identified the continued need to strengthen Tier I core instruction in mathematics while maintaining targeted intervention supports for students performing below grade level. As a result, the District will move forward with the adoption and implementation of a new comprehensive math curriculum designed to improve instructional consistency, rigor, and alignment to California State Standards across all grade levels.

To support successful implementation of the new curriculum, the District will increase math-specific professional development opportunities for instructional staff, including training focused on curriculum implementation, instructional strategies, differentiation, and data-driven instruction. The District will also continue implementation and expansion of math intervention supports and supplemental instructional programs to provide targeted assistance for students with the greatest academic needs.

In ELA, the District will continue prioritizing foundational literacy instruction, differentiated instruction, and targeted intervention supports to strengthen reading comprehension, writing, and overall literacy achievement. Reading incentive programs and literacy engagement activities will continue based on their positive impact on student motivation and reading growth.

Metrics and target outcomes related to math achievement, literacy growth, intervention effectiveness, and student academic progress were reviewed and refined to better measure the impact of the new curriculum adoption, professional development efforts, and intervention supports. While the overall goal remains unchanged, these adjustments reflect the District's ongoing commitment to continuous improvement and ensuring all students make meaningful progress toward mastery of state academic standards in both ELA and mathematics.

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

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Professional Learning for Certificated and Classified Employees	The Superintendent/Principal will work with staff to design a Professional Learning Plan for both certificated and classified staff which directly correlates to data-supported identified needs of the district's students, including differentiation and MTSS strategies to address existing gaps among student sub-groups. The Professional Learning Plan will include fees for trainers/coaches and pay for professional learning that falls outside the employee's contracted work day.	\$11,318.00	No
3.2	Assessment Licensing and Testing Coordination	The Assessment Coordinator will ensure that all teachers are trained in MAP and CAASPP assessment administration and data analysis, and will support all teachers in assessing all students in MAP Reading, Language Usage and Mathematics during the Fall and Spring summative assessment windows and CAASPP assessments in the spring. This expenditure includes the cost of NWEA MAP Assessment licensing and a stipend for the Assessment Coordinator.	\$9,079.00	Yes
3.3	Reading Fluency Monitoring	All TK-3rd grade teachers will assess students quarterly for fluency at their grade level. The percentage of proficiency will be monitored by the Title I Coordinator and shared with teachers using Wonders assessments.	\$613.00	No
3.4	Paraeducator 0.75 FTE	Maintain general education paraeducator staffing to assist with academic interventions and learning loss mitigation.	\$33,748.00	Yes
3.5	Supplemental Instructional Resources	The Superintendent/Principal will collaborate with teaching staff on identifying and facilitating the purchase of supplemental programs and additional resources based on data drive student needs.	\$10,000.00	Yes
3.6	Reading Incentive Program	Students will receive a variety of rewards for meeting reading goals both individually and a class groups.	\$10,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.7	Indirect Costs - Title I	Indirect costs to operate Title I	\$4,256.00	No
3.8	High Interest Library Books	A variety of high interest books will be purchased by the librarian.	\$4,510.00	Yes

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$301,688	\$0.00

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	Total Percentage to Increase or Improve Services for the Coming School Year
8.924%	0.000%	8.924%
	LCFF Carryover — Dollar	
	\$0.00	

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

## Required Descriptions

### *LEA-wide and Schoolwide Actions*

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	<p><b>Action:</b> 1.0 FTE Teacher</p> <p><b>Need:</b> Reducing class sizes or combo classes has been shown to benefit students overall. This was considered the best use of funds to benefit unduplicated students and all other students. In addition it helps target students who are not at grade level by keeping class</p>	<p>Having additional teachers can significantly benefit unduplicated students, who are often students from underserved or high-needs backgrounds, such as those who are low-income, or foster youth.</p> <p>1. Smaller Class Sizes: With more teachers, class sizes can be reduced, allowing for more individualized attention. This can help address diverse learning needs and provide additional support to students who may need extra help.</p>	1.5, 1.6, 1.9

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>sizes small and helping provide smaller student to teacher ratios.</p> <p><b>Scope:</b> Schoolwide</p>	<p>2. Tailored Instruction: Additional teachers enable more specialized instruction. There can be more focus on differentiated instruction, where teaching methods and materials are tailored to meet the varied needs of students, including those who are struggling or need advanced challenges.</p> <p>3. Improved Student-Teacher Relationships: Smaller class sizes and more teachers mean that students can build stronger relationships with their educators. This can be especially beneficial for unduplicated students, who may benefit from additional mentorship and support.</p> <p>4. Enhanced Support Services: Additional teachers can mean more staff to provide targeted interventions, such as additional literacy or math support, special education services. This can help address specific academic challenges faced by unduplicated students.</p> <p>5. Broader Curriculum Opportunities: With more teachers, schools can offer a wider range of subjects and extracurricular activities. This can provide unduplicated students with more opportunities to explore interests, build skills, and engage in enrichment activities.</p> <p>6. Better Classroom Management: With more teachers, there can be more effective classroom management and a more supportive learning environment. This can reduce behavioral issues and create a more positive and productive classroom atmosphere.</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	<p><b>Action:</b> High quality professional development</p> <p><b>Need:</b> Students need more intervention tools to be successful.</p> <p><b>Scope:</b></p>	<p>Offering a high-quality professional development (PD) program can have a substantial impact on unduplicated students by enhancing the effectiveness of their teachers and the overall educational environment.</p> <ol style="list-style-type: none"> <li>1. Improved Teaching Practices: High-quality PD equips teachers with the latest research-based strategies and techniques. This can lead to more effective teaching practices that better address the diverse needs of unduplicated students, such as differentiated instruction, culturally responsive teaching, and effective classroom management.</li> <li>2. Enhanced Understanding of Student Needs: Professional development often includes training on understanding and meeting the needs of students from diverse backgrounds. Teachers can learn about specific challenges faced by unduplicated students and how to tailor their instruction to support these students more effectively.</li> <li>3. Increased Teacher Efficacy: Well-designed PD programs help boost teachers' confidence and skills. When teachers feel more competent and supported, they are more likely to implement new strategies effectively, which can lead to improved student outcomes.</li> <li>4. Focus on Equity and Inclusion: High-quality PD can include components on equity, inclusion, and anti-bias training. This helps teachers create a more inclusive and equitable learning environment, where unduplicated students feel valued and supported.</li> </ol>	1.5, 1.6, 1.7

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>5. Better Collaboration and Support: Professional development often fosters collaboration among teachers, allowing them to share best practices and resources. This collaborative culture can lead to more consistent and effective support for unduplicated students across classrooms and grade levels.</p> <p>6. Data-Driven Instruction: Effective PD includes training on using data to inform instruction. Teachers learn how to analyze student data to identify gaps and adjust their teaching strategies, which is crucial for addressing the specific needs of unduplicated students who may require additional support.</p>	
2.1	<p><b>Action:</b> Annual Parent/Guardian Survey</p> <p><b>Need:</b> All parents/guardians are provided an opportunity to complete the annual survey which assists the LCAP committee with valuable insight for student achievement and wellness.</p> <p><b>Scope:</b> Schoolwide</p>	<p>An annual parent/guardian survey offers numerous benefits for all students, including unduplicated students, as well as the school as a whole.</p> <p>Benefits for Students</p> <p>1. Tailored Support: Feedback from parents and guardians helps schools understand the specific needs and concerns of their students, including unduplicated students who may face unique challenges. This information allows schools to tailor support services and interventions more effectively.</p> <p>2. Enhanced Communication: Regular surveys encourage open lines of communication between parents/guardians and the school. This can lead to improved relationships and a better understanding of student needs and progress, which benefits all students.</p>	2.1, 2.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>3. Addressing Specific Needs: For unduplicated students, surveys can highlight areas where additional support might be needed, special education services, or socio-emotional support. Schools can then target resources more effectively.</p> <p>Benefits for the School</p> <ol style="list-style-type: none"> <li>1. Data-Driven Improvements: The feedback from surveys provides valuable data that schools can use to assess their programs and practices. This helps identify strengths and areas for improvement, leading to more effective school-wide strategies and policies.</li> <li>2. Enhanced School Climate: Regularly seeking input from parents/guardians helps build a positive school climate. When families feel their voices are heard, it can foster a more collaborative and supportive school environment.</li> <li>3. Strategic Planning: Survey results can inform strategic planning and decision-making processes. Schools can use the data to prioritize initiatives, allocate resources, and develop plans that address the needs of all students.</li> <li>4. Community Building: Engaging parents/guardians through surveys can strengthen the school community. It demonstrates a commitment to involving families in the educational process and encourages a collaborative approach to addressing challenges and celebrating successes.</li> </ol>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.2	<p><b>Action:</b> 1.0 FTE Counselor</p> <p><b>Need:</b> Many students benefit from having counseling services available on campus. While all students are eligible to receive counseling if needed, priority is given to unduplicated students.</p> <p><b>Scope:</b> Schoolwide</p>	<p>5. Accountability and Transparency: Surveys provide a way for schools to show accountability and transparency. By acting on feedback, schools can demonstrate their responsiveness to community concerns and their commitment to continuous improvement.</p> <p>Having a full-time counselor on staff can provide significant support to unduplicated students, who often face additional challenges due to their specific circumstances, such as being from low-income backgrounds, being in foster care, or having special educational needs.</p> <p>1. Individualized Support Personal Counseling: A full-time counselor can offer one-on-one counseling to address personal, social, and emotional issues. This support is crucial for unduplicated students who may face additional stressors, such as family instability or financial difficulties.</p> <p>2. Social and Emotional Development Social Skills Training: Counselors can provide programs and interventions to develop social skills, conflict resolution, and self-regulation. This is particularly beneficial for unduplicated students who may need additional support in these areas due to various life challenges.</p> <p>3. Crisis Intervention Immediate Support: In times of crisis, such as family emergencies or personal trauma, a full-time counselor can provide immediate support and intervention. This ensures that unduplicated students receive the help they need during critical</p>	2.1, 2.2, 2.3, 2.4, 2.8, 2.9

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>times, reducing the impact of these crises on their education.</p> <p>Referral Services: Counselors can refer students and families to community resources, such as food banks, housing assistance, or healthcare services, which can be particularly important for unduplicated students facing socioeconomic hardships.</p> <p>4. Family Engagement and Support Parent and Guardian Collaboration: Counselors can work with parents and guardians to address student needs, provide parenting resources, and facilitate family engagement in the educational process. This support is vital for unduplicated students, whose families may face additional challenges in supporting their education.</p> <p>5. Improving School Climate Positive School Environment: Counselors contribute to a positive and inclusive school climate by promoting respect, understanding, and acceptance among students. This is particularly beneficial for unduplicated students, who may experience marginalization or discrimination.</p> <p>Anti-Bullying Programs: Counselors can implement and oversee anti-bullying initiatives, helping to create a safe and supportive environment for all students, including those from high-needs backgrounds.</p>	
2.3	<b>Action:</b>	Focusing on a plan for engagement and supporting student attendance is crucial for	2.3, 2.4

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Communication and Re-Engagement Plan to Support Student Attendance</p> <p><b>Need:</b> Students identified as chronically absent will be contacted and measures will be taken to encourage students to come to school regularly.</p> <p><b>Scope:</b> Schoolwide</p>	<p>unduplicated students, who often face unique challenges that can impact their school experience.</p> <p>1. Addressing Barriers to Attendance Identification of Challenges: A targeted plan helps identify specific barriers that unduplicated students might face, such as transportation issues, family responsibilities, or health concerns. Understanding these challenges allows schools to develop tailored solutions.</p> <p>Support Services: By focusing on attendance, schools can implement support services like transportation assistance, health services, or family outreach programs to address the root causes of absenteeism.</p> <p>2. Enhancing Engagement Relevant Curriculum: Engagement plans often involve creating a curriculum that is relevant and responsive to the diverse backgrounds of unduplicated students. This includes incorporating culturally relevant materials and practices that resonate with students and keep them interested in learning.</p> <p>Inclusive Practices: Engaging strategies might include differentiated instruction and personalized learning experiences that cater to the unique needs of unduplicated students, helping them feel more included and motivated.</p> <p>3. Improving Academic Outcomes Consistency in Learning: Regular attendance is closely linked to academic success. By supporting</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>student attendance, schools help ensure that unduplicated students receive consistent instruction, which is essential for their academic development and performance.</p> <p>Early Intervention: A focus on attendance allows for early identification of students who are at risk of falling behind. Schools can then provide timely interventions to address academic gaps and support the students in catching up.</p> <p>4. Enhancing Family Involvement  Family Engagement: Engagement plans often include strategies to increase family involvement, such as regular communication, workshops, and parent-teacher conferences. For unduplicated students, strong family-school partnerships are vital in overcoming challenges and supporting their educational success.</p> <p>Resources and Training: Providing families with resources and training on how to support their child's education can help them address issues that affect attendance and engagement, such as navigating school systems or supporting learning at home.</p> <p>6. Tracking and Monitoring  Data-Driven Insights: Effective attendance and engagement plans involve tracking attendance data and student engagement levels. This data helps schools identify trends, monitor progress, and adjust strategies as needed to better support unduplicated students.</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Accountability and Adjustment: Regular monitoring ensures that the strategies implemented are effective and allows schools to make necessary adjustments to better meet the needs of unduplicated students.</p>	
2.4	<p><b>Action:</b> Family Outreach Program</p> <p><b>Need:</b> The family outreach program consists of newsletters each month which are distributed to all students.</p> <p><b>Scope:</b> Schoolwide</p>	<p>A family outreach program is instrumental in supporting unduplicated students, who may face various challenges due to their backgrounds or circumstances.</p> <p>1. Building Stronger Connections Enhanced Communication: Family outreach programs foster regular and meaningful communication between schools and families. For unduplicated students, clear and consistent communication helps ensure that families are informed about their child's progress, school events, and available resources.</p> <p>2. Addressing Specific Needs Tailored Support: Family outreach programs can identify and address the specific needs of unduplicated students and their families. This includes providing information about and access to resources like food assistance, health services, or housing support.</p> <p>Personalized Assistance: Outreach can involve home visits or personalized support to better understand and address the unique challenges that unduplicated students may face, such as language barriers, financial difficulties, or family instability.</p> <p>3. Encouraging Family Engagement</p>	2.1, 2.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Educational Resources: Programs can provide families with educational resources and tools to support their child's learning at home. This is particularly important for unduplicated students, as their families might have less access to such resources.</p> <p>Workshops and Training: Outreach programs often include workshops or training sessions for parents and guardians on topics like supporting homework, understanding the school system, or promoting positive behavior. This empowers families to more effectively support their children's education.</p> <p>4. Supporting Academic Success Homework Help and Tutoring: Family outreach programs can connect families with additional academic support, such as tutoring services or homework help. This is valuable for unduplicated students who might need extra assistance to succeed academically.</p>	
2.5	<p><b>Action:</b> Community Events</p> <p><b>Need:</b> Community events/family nights encourage engagement with families outside of the school day which fosters improved home school relationships.</p> <p><b>Scope:</b> Schoolwide</p>	<p>Supporting family involvement nights is a powerful strategy for enhancing the educational experience of unduplicated students. These events foster stronger connections between families and schools, which can be particularly impactful for students who face additional challenges.</p> <p>1. Enhancing Family Engagement Building Relationships: Family involvement nights provide opportunities for families to engage with teachers and school staff in a relaxed setting. For unduplicated students, building strong relationships with educators can lead to better support and understanding of their unique needs.</p>	2.12

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Increased Communication: These events facilitate open communication between families and schools. This is crucial for unduplicated students whose families may face barriers to regular communication due to language differences, work schedules, or other challenges.</p> <p>2. Providing Access to Resources</p> <p>Educational Information: Family nights often include sessions that inform parents about academic programs, resources, and strategies to support their child's learning at home. This is especially valuable for unduplicated students whose families might have limited access to educational resources or information.</p> <p>Support Services: Schools can use these events to introduce families to support services available to their children, such as tutoring, counseling, or after-school programs. For unduplicated students, access to these services can make a significant difference in their educational outcomes.</p> <p>3. Promoting School Community</p> <p>Creating a Sense of Belonging: Family involvement nights help foster a sense of community and belonging within the school. For unduplicated students, feeling connected to the school community can improve their overall school experience and motivation.</p> <p>Celebrating Diversity: These events can highlight and celebrate the diverse backgrounds of students and families, promoting inclusivity and understanding. This can be particularly important</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>for unduplicated students who might otherwise feel marginalized.</p> <p>4. Encouraging Parental Involvement Empowering Parents: Family nights empower parents with knowledge and tools to be more involved in their child's education. For unduplicated students, having engaged and informed parents can enhance their educational experience and support their success.</p> <p>5. Enhancing School Climate Positive Environment: Family involvement nights contribute to a positive and supportive school climate. For unduplicated students, a positive environment helps create a more welcoming and engaging place for learning.</p>	
2.6	<p><b>Action:</b> Home to School Transportation</p> <p><b>Need:</b> Transportation is provided for all students but the majority of students who are provided transportation are unduplicated students.</p> <p><b>Scope:</b> Schoolwide</p>	<p>Supporting home-to-school transportation is crucial for unduplicated students, who may face additional barriers to accessing education.</p> <p>1. Improving School Attendance Reducing Absenteeism: Reliable transportation helps ensure that unduplicated students attend school regularly. Students who struggle with transportation are more likely to miss school, which can negatively impact their academic performance and overall success.</p> <p>Minimizing Late Arrivals: Transportation support can help reduce tardiness, ensuring that students arrive on time and can participate in the full school day. Regular attendance is essential for academic progress and engagement.</p> <p>2. Enhancing Access to Educational Opportunities</p>	2.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Equal Access to Programs: For unduplicated students, reliable transportation ensures they can participate in extracurricular activities, after-school programs, and special educational opportunities. Without adequate transportation, these students might miss out on valuable enrichment activities that support their development and learning.</p> <p>3. Reducing Barriers Related to Socioeconomic Status  Addressing Economic Challenges: Many unduplicated students come from low-income families where accessing reliable transportation might be a significant challenge. Providing transportation support can alleviate this burden, ensuring that economic barriers do not hinder their education.</p> <p>4. Enhancing Student Safety  Safe Transportation: Reliable and safe transportation ensures that unduplicated students are not exposed to unsafe travel conditions or long, exhausting commutes. Safety concerns can be a significant barrier to consistent school attendance.</p> <p>Reduced Risk of Absenteeism: When students have access to safe and reliable transportation, they are less likely to encounter situations that might discourage them from attending school, such as walking long distances or relying on unreliable public transport.</p> <p>5. Promoting Equity  Leveling the Playing Field: Transportation support helps level the playing field for unduplicated</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>students, ensuring they have the same access to education as their peers. This is particularly important in addressing disparities that might otherwise disadvantage these students.</p> <p>Reducing Disparities: By providing transportation, schools can help reduce disparities related to geographic location and access to resources, ensuring that all students have equal opportunities to succeed.</p>	
<p><b>2.7</b></p>	<p><b>Action:</b> Wildcat Card Program</p> <p><b>Need:</b> Unduplicated pupils (low-income, foster youth, and English learners) often face barriers to school engagement, consistent attendance, and positive connections with school adults and peers. The Wildcat Card program supports these needs by providing immediate, positive reinforcement for exemplary academic and behavioral performance. This recognition fosters a sense of belonging, builds student confidence, and encourages pro-social behavior—factors that are particularly important for unduplicated pupils who may be at greater risk of disengagement. Offering this program on an LEA-wide basis ensures that unduplicated pupils are included in a positive school climate initiative that promotes equitable access to encouragement, recognition, and strong relationships with school staff.</p> <p><b>Scope:</b></p>	<p>This action addresses the needs of unduplicated pupils by creating a positive, inclusive school climate that fosters engagement, connectedness, and student motivation—key factors that are often cited as critical to improving outcomes for low-income students, foster youth, and English learners. Unduplicated pupils frequently face barriers to engagement and connection, including inconsistent school attendance, fewer opportunities for positive reinforcement, and social-emotional challenges related to economic instability, trauma, or limited language proficiency. The Wildcat Card program provides these students with immediate, tangible recognition for demonstrating exemplary academic effort, positive behavior, and pro-social contributions, helping to reinforce their sense of belonging and value within the school community.</p> <p>By celebrating both academic success and positive behavior, the program builds student confidence and encourages continued engagement with school, which directly supports improved attendance, stronger relationships with staff and peers, and increased academic perseverance—areas where unduplicated pupils</p>	<p>2.3, 2.8, 2.9</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Schoolwide	<p>may need targeted support. Positive behavioral reinforcement is also a well-documented strategy for reducing disciplinary disparities and promoting equity in school climate.</p> <p>Providing this action on an LEA-wide basis is essential to creating a unified, equitable school culture where all students—including unduplicated pupils—can benefit from the same system of recognition and motivation. A schoolwide approach prevents the isolation or stigmatization of unduplicated pupils by embedding their participation in a universal framework of positive support, while ensuring that staff remain attentive to and responsive to the specific needs of at-risk students within this system. In this way, the Wildcat Card program serves as an inclusive Tier I support that contributes to closing opportunity gaps and promoting equitable access to a supportive and engaging learning environment for all students.</p>	
3.1	<p><b>Action:</b> Professional Learning for Certificated and Classified Employees</p> <p><b>Need:</b> Additional training for intervention will be completed for all staff to ensure the highest quality instruction is provided to all students.</p> <p><b>Scope:</b></p>	<p>Providing professional learning for all staff—both certificated (teachers and administrators) and classified (support staff such as paraprofessionals, custodians, and clerks)—is essential for supporting unduplicated students.</p> <p>1. Enhancing Instructional Quality Effective Teaching Strategies: Professional learning equips teachers with updated and effective instructional strategies. For unduplicated students, who may face various academic challenges, these strategies can help address diverse learning needs and ensure more personalized and effective instruction.</p>	3.1, 3.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>2. Addressing Diverse Needs            Cultural Competence: Professional learning often includes training on cultural competence and inclusivity. This helps staff understand and address the unique cultural and socio-economic backgrounds of unduplicated students, creating a more supportive and inclusive learning environment.</p> <p>3. Improving Student Support Services            Effective Support Practices: Classified staff, such as paraeducators and counselors, benefit from training in best practices for supporting students. This includes strategies for providing academic assistance, behavioral support, and social-emotional guidance to unduplicated students.</p> <p>4. Promoting a Positive School Climate            Building Relationships: Training on social-emotional learning and relationship-building helps staff foster positive interactions with students. For unduplicated students, feeling valued and supported by all staff members can significantly impact their engagement and success.</p> <p>5. Supporting Data-Driven Decision Making            Using Data Effectively: Training in data analysis and interpretation enables staff to use student performance data to make informed decisions. For unduplicated students, this means that interventions and support can be tailored based on individual needs and progress.</p> <p>6. Fostering Professional Growth            Continuous Improvement: Ongoing professional learning fosters a culture of continuous</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.2	<p><b>Action:</b> Assessment Licensing and Testing Coordination</p> <p><b>Need:</b> By providing training to staff they will be better able to support students with the upcoming assessments.</p> <p><b>Scope:</b> Schoolwide</p>	<p>improvement. Staff who are regularly updated on best practices and new research are better equipped to adapt and enhance their methods, ultimately benefiting unduplicated students.</p> <p>Supporting assessment and testing coordination is critical for effectively supporting unduplicated students, who often face additional challenges that can impact their performance and overall educational experience.</p> <p>1. Ensuring Accurate Measurement of Student Progress Tailored Assessments: Coordination allows for the development and implementation of assessments that are tailored to the diverse needs of unduplicated students. This includes creating or adapting assessments that are culturally appropriate, ensuring that these students' true abilities and learning progress are accurately measured.</p> <p>Identifying Gaps: Effective assessment coordination helps in identifying learning gaps and areas of need for unduplicated students. By analyzing assessment data, educators can pinpoint specific areas where these students might need additional support or intervention.</p> <p>2. Providing Targeted Interventions Data-Driven Instruction: Coordinated assessment efforts provide valuable data that can be used to design targeted interventions. For unduplicated students, this means that educators can implement strategies and supports specifically designed to address their individual needs,</p>	3.1, 3.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>whether those are related to language, learning disabilities, or socio-economic challenges.</p> <p>Progress Monitoring: Regular assessment and testing coordination help in monitoring the progress of unduplicated students over time. This ongoing evaluation allows for timely adjustments to interventions and supports, ensuring that they remain effective and responsive to the student's evolving needs.</p> <p>3. Supporting Effective Instruction Informing Teaching Practices: Assessment data provides insights into how well instructional methods are working for unduplicated students. Coordinated efforts allow teachers to refine their practices based on this data, adapting their instruction to better meet the needs of these students.</p> <p>4. Improving Student Engagement Motivation and Feedback: Timely and constructive feedback from assessments can boost the motivation and engagement of unduplicated students. When students receive clear feedback and understand how they can improve, they are more likely to stay engaged in their learning process.</p> <p>Goal Setting: Coordinated assessments help students and teachers set realistic and achievable academic goals. For unduplicated students, having clear goals and understanding their progress can enhance their motivation and focus.</p> <p>5. Ensuring Compliance and Accountability</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.3	<p><b>Action:</b> Reading Fluency Monitoring</p> <p><b>Need:</b> Reading proficiency needs to be improved to foster the success of students.</p> <p><b>Scope:</b></p>	<p>Meeting Standards: Coordinated assessment efforts help ensure compliance with educational standards and regulations, which is crucial for maintaining the quality and fairness of assessments for all students.</p> <p>Monitoring Achievement Gaps: By tracking performance data and assessing the effectiveness of interventions, schools can hold themselves accountable for addressing achievement gaps among unduplicated students and ensuring that they receive the support they need to succeed.</p> <p>Monitoring reading fluency is a key component in supporting unduplicated students, who often face additional challenges due to socio-economic factors, language barriers, or learning disabilities.</p> <p>1. Identifying Reading Difficulties Early Early Intervention: Regular monitoring of reading fluency helps identify students who are struggling with reading at an early stage. For unduplicated students, early identification allows for timely intervention, which is crucial for addressing reading challenges before they become more pronounced.</p> <p>Targeted Support: By pinpointing specific areas of difficulty, such as decoding, word recognition, or reading speed, educators can provide targeted support and resources to help unduplicated students improve their reading skills.</p> <p>2. Tailoring Instruction to Individual Needs</p>	3.1, 3.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Customized Strategies: Monitoring fluency provides insights into each student's reading level and needs. Educators can use this data to tailor instruction, providing personalized strategies and interventions that address the unique challenges faced by unduplicated students.</p> <p>Differentiated Instruction: Data from fluency assessments allows teachers to differentiate instruction based on the individual needs of students. This means unduplicated students can receive instruction that is better suited to their reading abilities and challenges.</p> <p>3. Enhancing Reading Interventions Effectiveness of Interventions: Tracking reading fluency helps measure the effectiveness of reading interventions. For unduplicated students, monitoring progress ensures that interventions are working and allows for adjustments if necessary to better meet their needs.</p> <p>Progress Monitoring: Regular assessments of reading fluency track the progress of unduplicated students over time. This ongoing monitoring helps ensure that students are making progress and provides data to refine and improve intervention strategies.</p> <p>4. Boosting Confidence and Motivation Building Confidence: Regular monitoring and feedback help students understand their progress and areas for improvement. For unduplicated students, seeing progress in their reading fluency can boost their confidence and motivation.</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Celebrating Success: Recognizing improvements in reading fluency can be motivating for students. Celebrating milestones and progress can encourage unduplicated students to continue working on their reading skills.</p> <p>5. Promoting Equity in Education  Ensuring Access: Regular monitoring ensures that all students, including unduplicated ones, have access to the necessary supports and resources. It helps ensure that these students are not left behind due to gaps in reading skills.</p> <p>Addressing Achievement Gaps: Tracking reading fluency helps identify and address achievement gaps among unduplicated students. By targeting support where it is needed most, schools can work towards closing these gaps and improving overall literacy outcomes.</p>	
3.4	<p><b>Action:</b>  Paraeducator 0.75 FTE</p> <p><b>Need:</b>  All students including unduplicated students need intervention in reading and math as identified by data from the previous school year. This additional paraeducator will be utilized to provide small group intervention to those students in those targeted areas.</p> <p><b>Scope:</b>  Schoolwide</p>	<p>Having paraeducators in the classrooms provides crucial support for unduplicated students, who often face additional barriers due to factors such as socioeconomic status, or learning disabilities.</p> <p>1. Providing Individualized Support  Tailored Assistance: Paraeducators can offer individualized support to unduplicated students, helping them with specific academic tasks or challenges. This personalized assistance ensures that students receive the help they need to understand and engage with the curriculum.</p> <p>Focused Attention: With additional staff in the classroom, paraeducators can work closely with students who need extra help, allowing teachers to</p>	3.1, 3.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>focus on the broader needs of the class while ensuring that unduplicated students receive the targeted support they need.</p> <p>2. Enhancing Instructional Effectiveness            Small Group Instruction: Paraeducators can lead small group instruction or provide one-on-one support, which is especially beneficial for unduplicated students who might need more intensive help to grasp complex concepts or skills.</p> <p>Supplementing Lessons: They can assist in implementing differentiated instruction by supporting various learning stations or activities, thus helping unduplicated students engage with content in ways that match their learning styles and needs.</p> <p>3. Enhancing Classroom Management            Behavioral Support: Paraeducators can help manage classroom behavior and support students who may have behavioral challenges. For unduplicated students, especially those who may face external stressors, having additional support can create a more structured and positive learning environment.</p> <p>Consistency and Stability: Their presence provides additional consistency and stability in the classroom, which is important for students who may face instability or disruptions outside of school, helping them feel more secure and focused on learning.</p> <p>4. Facilitating Engagement and Participation</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Encouraging Participation: Paraeducators can help engage unduplicated students in classroom activities and discussions, encouraging them to participate and contribute. This support can boost their confidence and involvement in the learning process.</p> <p>5. Supporting Social-Emotional Development Building Relationships: Paraeducators often form strong relationships with students, providing additional emotional support and helping to create a supportive and caring classroom environment.</p> <p>Conflict Resolution: They can assist with resolving conflicts and addressing social-emotional issues, helping unduplicated students navigate social interactions and develop positive relationships with peers.</p>	
3.5	<p><b>Action:</b> Supplemental Instructional Resources</p> <p><b>Need:</b> Using schoolwide data from common assessments, decisions will be made about the purchasing of supplemental curriculum materials, including those specifically for unduplicated students.</p> <p><b>Scope:</b> Schoolwide</p>	<p>Supporting the purchase of supplemental programs can be highly beneficial for unduplicated students, who often face additional challenges due to their specific backgrounds or needs.</p> <p>1. Targeted Academic Support Customized Learning: Supplemental programs can provide targeted support in areas where unduplicated students may need extra help, such as literacy, math, or language skills. These programs often include differentiated instruction tailored to students' individual needs.</p> <p>Intervention Programs: Programs designed for intervention can address academic gaps early, helping unduplicated students catch up and stay on track with their peers.</p>	3.1, 3.2

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>2. Enhanced Learning Opportunities  <b>Enrichment Activities:</b> Supplemental programs often offer enrichment opportunities that go beyond the standard curriculum, such as advanced math, science labs, or creative arts. These opportunities can help engage and motivate unduplicated students, providing them with experiences they might not otherwise have.</p> <p><b>Specialized Resources:</b> Programs that include resources like interactive software, educational games, or hands-on materials can make learning more engaging and effective for unduplicated students, supporting different learning styles and needs.</p> <p>3. Increased Engagement and Motivation  <b>Interactive Learning:</b> Supplemental programs often use interactive and engaging methods to teach concepts. This can be particularly beneficial for unduplicated students, who may be less engaged with traditional teaching methods.</p> <p><b>Personalized Feedback:</b> Programs that provide real-time feedback can help students understand their progress and areas needing improvement, boosting motivation and self-confidence.</p> <p>4. Data-Driven Instruction  <b>Assessment Tools:</b> Supplemental programs often come with tools for tracking student progress and assessing their needs. This data can help teachers tailor their instruction to better support unduplicated students.</p>	

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>Informed Interventions: Data from these programs can inform targeted interventions, helping educators make evidence-based decisions to address the specific challenges faced by unduplicated students.</p>	
3.6	<p><b>Action:</b> Reading Incentive Program</p> <p><b>Need:</b> Unduplicated pupils (low-income, foster youth, and English learners) at Janesville School often face barriers to consistent reading practice and access to literacy-rich environments. These barriers contribute to achievement gaps in foundational literacy skills, which are critical to long-term academic success. Reading incentives help address this need by increasing student motivation, promoting regular reading habits, and fostering a positive schoolwide culture of literacy. Providing reading incentives on an LEA-wide basis ensures that unduplicated pupils benefit alongside their peers, promoting equitable access to encouragement, recognition, and academic growth opportunities in literacy.</p> <p><b>Scope:</b> Schoolwide</p>	<p>The District provides a variety of individual and class-based reading rewards to recognize and encourage students for meeting reading goals. This program is intentionally designed to foster literacy development, promote a culture of reading, and build student motivation and engagement across all grade levels.</p> <p>This action meets the needs of unduplicated pupils—including low-income students, foster youth, and English learners—by addressing known barriers to literacy success and by providing equitable access to motivation and recognition opportunities. Unduplicated pupils may have less access to print materials, fewer literacy experiences outside of school, and face additional challenges that can impact reading development. The rewards system provides targeted encouragement and positive reinforcement that helps engage these students in consistent reading practice, which is critical for closing achievement gaps in literacy.</p> <p>Providing this action on an LEA-wide basis is necessary because fostering a strong schoolwide culture of reading benefits all students, including unduplicated pupils, and ensures that they are not stigmatized or singled out through separate</p>	2.3

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
		<p>programs. A universal approach promotes inclusive participation and allows unduplicated students to benefit from peer motivation and class-based recognition. In addition, a schoolwide reading rewards program aligns with the District's focus on Tier I supports that serve all students equitably while allowing for additional targeted interventions where needed.</p> <p>By providing this action LEA-wide, the District ensures that all students—including unduplicated pupils—experience a positive and engaging literacy environment, which research shows is essential for sustained reading growth and long-term academic success.</p>	
<b>3.7</b>	<b>Action:</b> Indirect Costs - Title I  <b>Need:</b> Indirect costs to operate Title I  <b>Scope:</b>	Indirect costs to operate Title I	
<b>3.8</b>	<b>Action:</b> High Interest Library Books  <b>Need:</b> Students who have access to high interest novels that peak reader interest will read more and become more proficient and excited to read.  <b>Scope:</b> Schoolwide	While this action is targeting a schoolwide population, priority will be given to the highest need students to ensure full access to interesting reading material.	3.1, 3.2

### Limited Actions

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

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

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### Additional Concentration Grant Funding

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

JUSD does not receive concentration grant funds.
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Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1 : 40	
Staff-to-student ratio of certificated staff providing direct services to students	1 : 20	

# 2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	3,380,651	301,688	8.924%	0.000%	8.924%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
Totals	\$336,661.00	\$3,000.00	\$0.00	\$84,770.00	\$424,431.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel
1	1.1	1.0 FTE Teacher	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$91,170.00	\$0.00
1	1.2	High quality professional development	All	No X			All Schools	Annually	\$0.00	\$6,380.00
1	1.3	Special Education Paraeducators	Students with Disabilities	No X				Annually	\$59,964.00	\$0.00
2	2.1	Annual Parent/Guardian Survey	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$0.00	\$468.00
2	2.2	1.0 FTE Counselor	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$71,114.00	\$0.00
2	2.3	Communication and Re-Engagement Plan to Support Student Attendance	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$0.00	\$3,125.00
2	2.4	Family Outreach Program	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$1,329.00	\$0.00
2	2.5	Community Events	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$0.00	\$10,239.00
2	2.6	Home to School Transportation	Foster Youth Low Income	Yes X	Schoolwide X	Foster Youth Low Income	All Schools	Annually	\$89,813.00	\$0.00
2	2.7	Migrant Care Program	Foster Youth	Yes	Schoolwide	Foster Youth	All	On-going	\$0.00	\$7,305.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel
3	3.5	Supplemental Instructional Resources	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	Yes <input checked="" type="checkbox"/>	Schoolwide <sup>x</sup>	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	All Schools <sup>x</sup>	Annually	\$0.00	\$10,000.00
3	3.6	Reading Incentive Program	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	Yes <input checked="" type="checkbox"/>	Schoolwide <sup>x</sup>	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	All Schools <sup>x</sup>	On-going	\$0.00	\$10,000.00
3	3.7	Indirect Costs - Title I	All <sup>x</sup>	No <input checked="" type="checkbox"/>				Annually	\$0.00	\$4,256.00
3	3.8	High Interest Library Books	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	Yes <input checked="" type="checkbox"/>	Schoolwide <sup>x</sup>	Foster Youth <sup>x</sup> Low Income <sup>x</sup>	All Schools <sup>x</sup>	Annually	\$0.00	\$4,510.00

# 2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
3,380,651	301,688	8.924%	0.000%	8.924%	\$336,661.00	0.000%	9.958 %	Total:	\$336,661.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$336,661.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	1.0 FTE Teacher	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$91,170.00	
1	1.2	High quality professional development				X All Schools		
2	2.1	Annual Parent/Guardian Survey	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$468.00	
2	2.2	1.0 FTE Counselor	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$71,114.00	
2	2.3	Communication and Re-Engagement Plan to Support Student Attendance	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$3,125.00	
2	2.4	Family Outreach Program	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$1,329.00	
2	2.5	Community Events	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$5,000.00	
2	2.6	Home to School Transportation	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$89,813.00	
2	2.7	Wildcat Card Program	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$7,305.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.2	Assessment Licensing and Testing Coordination	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$9,079.00	
3	3.3	Reading Fluency Monitoring				X All Schools		
3	3.4	Paraeducator 0.75 FTE	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$33,748.00	
3	3.5	Supplemental Instructional Resources	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$10,000.00	
3	3.6	Reading Incentive Program	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$10,000.00	
3	3.8	High Interest Library Books	X Yes	X Schoolwide	X Foster Youth X Low Income	X All Schools	\$4,510.00	

# 2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$419,921.00	\$422,167.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	1.0 FTE Teacher	Yes <input checked="" type="checkbox"/>	\$91,170.00	\$102,104.00
1	1.2	High quality professional development	No <input checked="" type="checkbox"/>	\$6,380.00	\$0.00
1	1.3	Special Education Paraeducators	No <input checked="" type="checkbox"/>	\$59,964.00	\$59,964.00
2	2.1	Annual Parent/Guardian Survey	Yes <input checked="" type="checkbox"/>	\$468.00	\$468.00
2	2.2	1.0 FTE Counselor	Yes <input checked="" type="checkbox"/>	\$71,114.00	\$70,303.00
2	2.3	Communication and Re-Engagement Plan to Support Student Attendance	Yes <input checked="" type="checkbox"/>	\$3,125.00	\$3,125.00
2	2.4	Family Outreach Program	Yes <input checked="" type="checkbox"/>	\$1,329.00	\$1,329.00
2	2.5	Community Events	Yes <input checked="" type="checkbox"/>	\$10,239.00	\$10,239.00
2	2.6	Home to School Transportation	Yes <input checked="" type="checkbox"/>	\$89,813.00	\$104,532.00
2	2.7	Wildcat Card Program	Yes <input checked="" type="checkbox"/>	\$7,305.00	\$4,826.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Professional Learning for Certificated and Classified Employees	No <input checked="" type="checkbox"/>	\$11,318.00	\$11,500.00
3	3.2	Assessment Licensing and Testing Coordination	Yes <input checked="" type="checkbox"/>	\$9,079.00	\$9,079.00
3	3.3	Reading Fluency Monitoring	No <input checked="" type="checkbox"/>	\$613.00	\$613.00
3	3.4	Paraeducator 0.75 FTE	Yes <input checked="" type="checkbox"/>	\$33,748.00	\$33,748.00
3	3.5	Supplemental Instructional Resources	Yes <input checked="" type="checkbox"/>	\$10,000.00	\$2,831.00
3	3.6	Reading Incentive Program	Yes <input checked="" type="checkbox"/>	\$10,000.00	\$3,250.00
3	3.7	Indirect Costs - Title I	No <input checked="" type="checkbox"/>	\$4,256.00	\$4,256.00

# 2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$332,151.00	\$332,151.00	\$340,595.00	(\$8,444.00)	8.920%	8.920%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	1.0 FTE Teacher	XYes	\$91,170.00	\$102,104.00	2.45%	2.67%
2	2.1	Annual Parent/Guardian Survey	XYes	\$468.00	\$468.00	.02%	.01%
2	2.2	1.0 FTE Counselor	XYes	\$71,114.00	\$70,303.00	1.92%	1.84%
2	2.3	Communication and Re-Engagement Plan to Support Student Attendance	XYes	\$3,125.00	\$3,125.00	.09%	.09%
2	2.4	Family Outreach Program	XYes	\$1,329.00	\$1,329.00	.03%	.03%
2	2.5	Community Events	XYes	\$5,000.00	\$5,000.00	.13%	.13%
2	2.6	Home to School Transportation	XYes	\$89,813.00	\$104,532.00	2.41%	2.74%
2	2.7	Wildcat Card Program	XYes	\$7,305.00	\$4,826.00	.21%	.13%
3	3.2	Assessment Licensing and Testing Coordination	XYes	\$9,079.00	\$9,079.00	.24%	.24%
3	3.4	Paraeducator 0.75 FTE	XYes	\$33,748.00	\$33,748.00	.88%	.88%
3	3.5	Supplemental Instructional Resources	XYes	\$10,000.00	\$2,831.00	.27%	.07%
3	3.6	Reading Incentive Program	XYes	\$10,000.00	\$3,250.00	.27%	.09%

# 2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
3,328,455	\$332,151.00	0	9.979%	\$340,595.00	8.920%	19.153%	\$0.00	0.000%

# Local Control and Accountability Plan Instructions

## Plan Summary

### Engaging Educational Partners

### Goals and Actions

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

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

## Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

# Plan Summary

## Purpose

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

## Requirements and Instructions

### General Information

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

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

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

### Reflections: Annual Performance

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

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

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

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

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

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

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

#### **Reflections: Technical Assistance**

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

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

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

### **Comprehensive Support and Improvement**

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

#### **Schools Identified**

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

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

#### **Support for Identified Schools**

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

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

#### **Monitoring and Evaluating Effectiveness**

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

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

## **Engaging Educational Partners**

### **Purpose**

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

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

### **Requirements**

#### **Requirements**

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

- Teachers,

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

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

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

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

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

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

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

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

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

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

## ***Instructions***

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

### **Educational Partners**

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

### **Process for Engagement**

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

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

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

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

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

## **Goals and Actions**

### ***Purpose***

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

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

### ***Requirements and Instructions***

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

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

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

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

#### **Requirement to Address the LCFF State Priorities**

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

Respond to the following prompts, as applicable:

#### **Focus Goal(s)**

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

- When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

## Broad Goal

Description

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

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

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

**Type of Goal**

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

**Maintenance of Progress Goal**

**Description**

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

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

**Type of Goal**

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

**Measuring and Reporting Results:**

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

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

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

### Baseline

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

### Year 1 Outcome

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

### Year 2 Outcome

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

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

**Target for Year 3 Outcome**

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

**Current Difference from Baseline**

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

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

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

**Goal Analysis:**

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

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

**Actions:**

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

## Required Actions

### For English Learners and Long-Term English Learners

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

### For Technical Assistance

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

### For Lowest Performing Dashboard Indicators

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

### For LEAs With Unexpended LREBG Funds

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

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

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

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

### **Purpose**

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

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

### **Statutory Requirements**

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

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

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

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

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

### **LEA-wide and Schoolwide Actions**

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

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

### **For School Districts Only**

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

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

### **Requirements and Instructions**

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

2025-26

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

**Projected Additional 15 percent LCFF Concentration Grant**

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

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

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

**LCFF Carryover — Percentage**

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

**LCFF Carryover — Dollar**

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

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

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

**Required Descriptions:**

**LEA-wide and Schoolwide Actions**

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

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

Complete the table as follows:

**Identified Need(s)**

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

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

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

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

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

**Metric(s) to Monitor Effectiveness**

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

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

**Limited Actions**

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

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

Complete the table as follows:

**Identified Need(s)**

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

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

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

## **Metric(s) to Monitor Effectiveness**

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

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

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

## **Additional Concentration Grant Funding**

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

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

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

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

Complete the table as follows:

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

## Action Tables

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

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

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

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

### ***Total Planned Expenditures Table***

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

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.
- See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. *This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.*

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action is included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is not included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
  - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.  
 For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

## ***Contributing Actions Table***

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

## ***Annual Update Table***

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

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

## ***Contributing Actions Annual Update Table***

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

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

## ***LCFF Carryover Table***

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program,

the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

### ***Calculations in the Action Tables***

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

#### **Contributing Actions Table**

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

#### **Contributing Actions Annual Update Table**

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**

- This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).

- **7. Total Estimated Actual Expenditures for Contributing Actions**

- This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).

- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).

- **5. Total Planned Percentage of Improved Services (%)**

- This amount is the total of the Planned Percentage of Improved Services column.

- **8. Total Estimated Actual Percentage of Improved Services (%)**

- This amount is the total of the Estimated Actual Percentage of Improved Services column.

- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**

- This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

### LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

- This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.

- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**

- This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).

- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**

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

California Department of Education  
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## 2026-27 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Janesville Union Elementary School District	Jamie Lewis Superintendent/Principal	jlewis@janesvilleschool.org 530-253-3660

### Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

### Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

### Local Indicators

The local indicators address the following state priority areas:

#### **Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)**

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

## **Implementation of State Academic Standards (LCFF Priority 2)**

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Parent and Family Engagement (LCFF Priority 3)**

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

### **School Climate (LCFF Priority 6)**

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

### **Access to a Broad Course of Study (LCFF Priority 7)**

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

### **Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)**

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

# Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

## Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2025-2026	16	14	0	2	0	0	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

# Implementation of State Academic Standards (LCFF Priority 2)

## OPTION 2: Reflection Tool

### Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			3		
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science				4	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			3		
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards			3		
History-Social Science			3		

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science				4	

**Other Adopted Academic Standards**

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education			3			
Health Education Content Standards			3			
Physical Education Model Content Standards			3			
Visual and Performing Arts	1					
World Language		2				

**Support for Teachers and Administrators**

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

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

<b>Academic Standards</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Identifying the professional learning needs of groups of teachers or staff as a whole		2			
Identifying the professional learning needs of individual teachers		2			
Providing support for teachers on the standards they have not yet mastered		2			

**Optional Narrative (Limited to 1,500 characters)**

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

**Parental Involvement and Family Engagement (LCFF Priority 3)**

**Introduction**

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education’s (CDE’s) Family Engagement Toolkit: <sup>1</sup>

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

**Instructions**

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
  - 1 – Exploration and Research
  - 2 – Beginning Development
  - 3 – Initial Implementation
  - 4 – Full Implementation
  - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

**Sections of the Self-Reflection Tool**

**Section 1: Building Relationships Between School Staff and Families**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	4
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	4
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	3

Practices	Rating Scale Number
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	4

**Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Janesville prides itself on friendliness and offering during and after school activities where school staff and families come together to celebrate, raise funds, and discuss engaging opportunities for academic and social emotional success.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Janesville is seeking to create more opportunities for after school programs that will increase participation by school staff and families overall. Throughout this school year there have been many weekend, after school and holiday break events for students that are enriching academic and social emotionally and there were four structured family and community engagement nights.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

The LEA has done a good job of providing opportunities for families to participate in after school activities. The District has worked hard this year to be more focused and work to identify the specific needs of families particularly in under represented groups, based on attendance and positive feedback this has proven to be successful.

**Section 2: Building Partnerships for Student Outcomes**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	4

Practices	Rating Scale Number
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	4
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	3
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

**Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

The LEA has done a good job of creating a structure for parents and teachers to meet and discuss student needs. The LEA has worked to increase family involvement nights, frequent two way communication with families and partnerships within the community.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

Janesville is increasing professional development in areas of reading and social emotional learning. Throughout this school year the LEA has worked to build capacity with all staff to make social emotional learning a priority which has allowed all students to feel safe at school and foster positive relationships in and out of the classroom.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Janesville will continue creating school events (during and after school). The focus on activities for both students and families that are engaging and enriching has been a focus throughout the school year, based on high attendance at these events and positive feedback they have proven to be successful and the LEA will continue with them in the coming school year.

**Section 3: Seeking Input for Decision-Making**

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	3
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	4

**Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)**

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

Janesville utilizes school site council, input from whole school staff meetings, and school surveys to seek input from stakeholders for decision-making. This input is used to make plans to future student instruction, engagement and activities for the school.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

A strength of the LEA is the ability to effectively engage shareholders in the decision making process. An example of this would be the School Site Council. The district needs to work to provide additional opportunities for underrepresented groups within the school community to have an active voice in the decision making process.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

Janesville works hard to include all stakeholders in the decision making through various committees such as student council, school site council, LCAP meetings, and school surveys to help improve engagement of underrepresented families.

## School Climate (LCFF Priority 6)

### Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

### Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

**Prompt 1 (DATA):** Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

In analyzing local data the following information is available-  
2024-2025 CAASPP Data for grades 3-8

**ELA**

3rd grade Exceeded/Met- 11%, Nearly Met- 41%, Not Met- 46%  
4th grade Exceeded/Met- 41%, Nearly Met- 20%, Not Met- 37%  
5th grade Exceeded/Met- 39%, Nearly Met- 28%, Not Met- 31%  
6th grade Exceeded/Met- 38%, Nearly Met- 16%, Not Met- 45%  
7th grade Exceeded/Met- 44%, Nearly Met- 25%, Not Met- 28%  
8th grade Exceeded/Met- 35%, Nearly Met- 35%, Not Met- 29%

**Math-**

3rd grade Exceeded/Met- 17%, Nearly Met- 37%, Not Met- 45%  
4th grade Exceeded/Met- 16%, Nearly Met- 58%, Not Met- 24%  
5th grade Exceeded/Met- 25%, Nearly Met- 51%, Not Met- 22%  
6th grade Exceeded/Met- 35%, Nearly Met- 38%, Not Met- 25%  
7th grade Exceeded/Met- 36%, Nearly Met- 25%, Not Met- 37%  
8th grade Exceeded/Met- 35%, Nearly Met- 35%, Not Met- 41%

**2024-2025 Chronic Absenteeism-**

13.47% of students are identified as chronically absent, 0% of students are identified as middle school drop outs.

**2024-2025 Suspension and Expulsion Data-**

7.12% of students have been suspended, 8.70% of suspensions for students with special needs  
0% of students have been expelled

**Prompt 2 (MEANING):** Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.



Janesville School's analysis of the 2024–2025 local indicator and CAASPP data identified several key areas of need as well as areas of strength that will guide future LCAP actions, services, and resource allocation. Through review of academic achievement, attendance, and suspension data, the school identified a continued need to strengthen foundational academic skills, improve student attendance, and enhance behavioral and social-emotional supports for students.

The CAASPP data identified significant academic needs in both English Language Arts and Mathematics across grades 3–8. Third grade was identified as an area of greatest concern, with only 11% of students meeting or exceeding standards in ELA and 17% meeting or exceeding standards in mathematics. Additionally, 46% of third-grade students did not meet ELA standards and 45% did not meet mathematics standards. Janesville School recognizes that early literacy and numeracy skills are critical predictors of long-term academic success. In response, the school will continue strengthening early intervention systems through targeted small-group instruction, implementation of evidence-based reading and math interventions, and increased progress monitoring through local assessments and PLC collaboration. Staff will continue to analyze student performance data regularly to identify learning gaps and adjust instruction to meet student needs.

The data also revealed that a significant percentage of students across grade levels performed in the “Nearly Met” category. For example, 58% of fourth-grade students and 51% of fifth-grade students nearly met mathematics standards. Janesville School identified this as an area of opportunity because many students are performing close to grade-level expectations and may achieve proficiency with targeted support. To address this need, the school will continue to implement differentiated instruction practices, intervention and enrichment periods, and strategic use of instructional aides and intervention staff. Teachers will utilize CAASPP interim assessments, STAR and MAPS diagnostic data, and classroom formative assessments to identify students needing additional support and monitor growth throughout the school year.

Middle school achievement data demonstrated mixed results, with stronger performance in seventh-grade ELA but lower performance in sixth-grade ELA and eighth-grade mathematics. Janesville School identified the transition into middle school as an area requiring additional academic and social-emotional support. In response, the school will strengthen articulation between grade levels, increase academic counseling and intervention opportunities, and provide additional support during transitional grade levels through MTSS processes and student support team meetings.

The analysis of attendance data identified attendance improvement as an area for continued focus, with 13.47% of students identified as chronically absent. Janesville School recognizes that consistent attendance is directly connected to student achievement, engagement, and overall school success. To address this need, the school will continue implementing attendance improvement strategies including parent communication, positive attendance incentives, individualized attendance intervention plans, and regular monitoring through SST and SARB processes as appropriate. The school will also work to strengthen family engagement and improve student connectedness to school through enrichment activities, extracurricular opportunities, and positive school climate initiatives.

Behavior and school climate data also identified areas for improvement. Suspension rates were reported at 7.12% overall, with students with disabilities suspended at a higher rate of 8.70%. Janesville School identified the need to strengthen supports for students with behavioral and social-emotional needs while ensuring equitable practices for all student groups. To address this need, the school will continue implementing positive behavior supports and restorative practices, provide staff training in trauma-informed practices and de-escalation strategies, and increase behavioral intervention supports through MTSS systems. The school will also continue reviewing discipline data regularly to monitor disproportionality and ensure compliance with California Education Code, IDEA requirements, and equitable discipline practices for students with disabilities.

Areas of strength identified through the data analysis include the absence of middle school dropouts and expulsions, indicating that students are remaining connected to the school community and that alternative interventions to expulsion are being utilized successfully. Additionally, the large percentage of students performing in the “Nearly Met” category demonstrates that many students are close to reaching proficiency and may experience academic growth with continued targeted support and intervention.

Overall, Janesville School will utilize the findings from this data analysis to guide ongoing LCAP development, resource allocation, instructional planning, and student support systems with the goal of improving academic achievement, increasing attendance, strengthening school climate, and ensuring equitable outcomes for all student groups.

**Prompt 3 (USE):** Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the analysis of local data, Janesville School has identified the need to strengthen academic intervention systems, improve attendance supports, and enhance behavioral and social-emotional interventions for students. In response, the school will continue refining its MTSS processes to provide earlier identification of student needs and targeted academic interventions, particularly in foundational literacy and mathematics skills in grades 3–6. The school will increase progress monitoring through the use of local assessments, PLC collaboration, and data analysis to better inform instructional decisions and intervention placement.

To address attendance concerns, Janesville School will continue implementing proactive attendance procedures including increased family communication, attendance incentives, individualized support plans, and regular monitoring through SST and SARB processes when appropriate.

To improve school climate and reduce suspensions, the school will continue strengthening positive interventions and supports and restorative practices, increase staff training related to trauma-informed practices and student behavior supports, and monitor discipline data to ensure equitable practices for all student groups, including students with disabilities. Janesville School will continue reviewing data annually to evaluate the effectiveness of these actions and make adjustments as part of the continuous improvement process.

## Access to a Broad Course of Study (LCFF Priority 7)

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

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

Janesville students have access to CA standards based curriculum, have numerous extracurricular activities that are open to all students and enrichment activities provided during and after the school day. A variety of tools are used to make sure all students including unduplicated students and students with disabilities have access to a broad course of study. Throughout the school year data is collected from a variety of assessment tools to make sure students are progressing through the standards and that students are utilizing the various resources available to them.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

All students in Janesville can access state standard curriculum and after school programs. Janesville School offers the basic academic courses such as English- Language Arts, Math, Social Studies, Science and Physical Education to all students but also offers extracurricular and enrichment courses to students as well. Students in grades TK-8th grade are offered and have access to the arts and music, in addition students in grades 7 and 8 are offered courses such as coding, computers and technology, basic foreign language, basic photography, drama and dance and many more. Students have access outside of the school day to courses and offerings in garden club, additional music courses, additional and further coding classes, yearbook and student council. There are also courses and support for students who are struggling academically with academic intervention provided during the school day, after school and at home with free one on one online tutoring that is paid for and provided by the school through a contracted service.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

All students have access to a broad course of study. There are no identified barriers at this time. Students who need technology and computer access have the ability to check out a Chromebook from the school and internet access is not needed for homework. The school recently purchased a van to help with transportation barriers during this school year.

4. 4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

All students have access to and are enrolled in a broad course of study at Janesville district. During the next school year the school has plans to further use the Prop 28 funds to further the arts on the campus with contract services and direct arts instruction for all students. The school has also identified areas of intervention needed by all students including unduplicated students and those students with disabilities and moved forward with a TK-8th grade reading and math intervention program for the 2025-2026 school year. The school is also looking at broadening the depth of the student council program on campus to increase student engagement and student activities within that program.



JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT  
2026/2027  
PROPOSED BUDGET SUMMARY

**Local Control Funding Formula:**

Recently, Gov. Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 2.87% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, child nutrition, Adult Education Block Grant, Mandate Block Grant, foster youth programs, American Indian Education Centers, and the American Indian Early Childhood Education Program. Additionally, there is a proposed 1.44% augmentation increase (Paid pregnancy leave). It is unclear what programs will be affected but it will increase LCFF funding by approximately \$50,000. Any additional one-time funds will be included in the First Interim as advised by Lassen COE.

Governor Newsom attempts to reach a balance of protecting investments while anticipating continued economic uncertainties. Negotiations between the legislature and the Governor must be completed by June 30, 2026. There are varying considerations regarding how the state will protect school funding while trying to balance the state budget with a significant deficit. Updates will be provided as they are made available.

**2026/2027 Estimated Revenue:**

<b>Revenue Detail</b>	<b>Estimated Actuals</b>	<b>Proposed Budget</b>	<b>Difference</b>
<b>LCFF Revenue Sources</b>	<b>3,721,554</b>	<b>3,812,857</b>	<b>91,303</b>
Federal Revenue	116,099	120,542	4,443
Other State Revenue	653,263	600,085	(53,178)
Other Local Revenue	201,940	226,781	24,841
<b>Total Revenue</b>	<b>4,692,856</b>	<b>4,760,265</b>	<b>67,409</b>

**LCFF Revenue:**

The largest source of General Fund revenue is the Local Control Funding Formula (LCFF). The projected LCFF is \$3,812,857 an increase of \$91,303 from prior year revenue. While this is an increase, the impact of the hold harmless for ADA decreases year over year but it is significant. This hold harmless will only be beneficial for the current year if enrollment stays flat. (See assumptions at the end of the narrative to see the difference between funded ADA and actual ADA).

**Federal Revenue:**

Federal Revenue includes Title I, Title II and REAP funding and is \$120,542. Federal funding has is projected to increase modestly due to additional funding in the Title programs

**Other State Revenue:**

Other State Revenue includes Lottery, State Testing and the STRS on-behalf pension budget. The projected Other State Revenue totals \$600,085. Other State Revenue has decreased due to the uncertainty of additional one time funds. More information will be provided at the 45 day budget update.

**Other Local Revenue:**

Other Local Revenue includes interest income, E-rate reimbursements, rent and miscellaneous revenues and the allocation from Lassen County SELPA for Special Education. These funds are projected to increase slightly.

**2026/27 Estimated Expenses:**

<b>Expenditure Detail</b>	<b>First Interim</b>	<b>Second Interim</b>	<b>Difference</b>
<b>Certificated</b>	<b>1,769,386</b>	<b>1,677,644</b>	<b>(91,742)</b>
<b>Classified</b>	<b>939,699</b>	<b>927,908</b>	<b>(11,791)</b>
<b>Employee Benefits</b>	<b>1,391,924</b>	<b>1,312,510</b>	<b>(79,414)</b>
<b>Books &amp; Supplies</b>	<b>564,395</b>	<b>374,036</b>	<b>(190,359)</b>
<b>Services, Other Operating</b>	<b>860,170</b>	<b>685,166</b>	<b>(175,004)</b>
<b>Capital Outlay</b>	<b>88,115</b>	<b>50,000</b>	<b>(38,115)</b>
<b>Direct Support/Indirect</b>	<b>(7,347)</b>	<b>(7,347)</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,606,342</b>	<b>5,019,917</b>	<b>(586,425)</b>

**Certificated Salaries:**

Certificated salaries include the salaries for the Superintendent/Principal, all teachers, substitutes and many stipends. Costs are projected to decrease with the reduction of 1.0 FTE teacher.

**Classified Salaries:**

Classified salaries include all employees that do not hold a teaching credential, including classified substitutes. Classified employees include: paraeducators, custodial, secretaries, librarian, bus drivers and management and confidential employees. Costs are projected to decrease due to the elimination of one Paraeducator I and one Paraeducator II.

**Employee Benefits:**

Employee benefits include all District paid taxes, retirement contributions, health insurance and on-going retirement incentives. Additional salary cost increases the cost of benefits.

**Books and Supplies:**

Books and supplies include all supplies for the District. This includes textbooks, supplemental instructional materials, various classroom supplies, copy paper, custodial and maintenance. There is a decrease because all of the one-time Federal and State dollars have been exhausted.

**Services and Other Operating Expenditures:**

Services and Other Operating expenditures includes transportation, utilities, legal fees, audit fees, insurance, dues and memberships, travel and conference expenses, and contracted maintenance and repair expenses. There is a decrease because all of the one-time Federal and State dollars have been exhausted.

**Capital Outlay:**

Capital Outlay is being budgeted at \$50,000 for bus repairs/maintenance with the balance being set aside for bus replacement.

**Other Outgo:**

Other outgo consists of transfers of funds from the unrestricted general fund to the restricted general fund.

**Multi-Year Projection:**

The multi-year projection is just that, a projection based on information the District has at the time the budget is being built. The projections help the District determine courses of action based on certain assumptions. The multi-year projection indicates that the district will have a 22.51% reserve in the ending fund balance in 2026/27; 16.74% in 2027/28 and 12.74% in 2027/28. Deficit spending is projected to occur in each of these years. Carryover funds from prior year are not generally included in the budget. Those balances will be added at First Interim. There are several investments that are in the proposed budget but Lassen COE recommending that we wait until First Interim to budget those funds. Some of the programs are Special Education, SSPPBG, LREBG. These funds could amount to nearly \$200,000 if all received.

**Summary:**

The District and Board will need to have a continued dialogue regarding deficit spending and cost cutting measures in both the current year and out years in order for the District to remain fiscally solvent. It is recommended the Board approve the 2026/2027 Proposed Budget. Updates will be made after the 45 Day budget update which is expected in August.

Respectfully submitted,



Andrea Kellogg  
Chief Business Official



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

2

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LOFF Sources		8010-8099	3,721,554.00	0.00	3,721,554.00	3,812,857.00	0.00	3,812,857.00	2.5%
2) Federal Revenue		8100-8299	0.00	116,099.00	116,099.00	0.00	120,542.00	120,542.00	3.6%
3) Other State Revenue		8300-8599	93,745.00	559,518.00	653,263.00	104,863.00	495,222.00	600,085.00	-8.1%
4) Other Local Revenue		8600-8799	85,789.00	116,151.00	201,940.00	117,887.00	108,894.00	226,781.00	12.3%
5) TOTAL, REVENUES			3,901,088.00	791,768.00	4,692,856.00	4,035,607.00	724,658.00	4,760,265.00	1.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1599	1,538,904.00	230,482.00	1,769,386.00	1,517,103.00	160,541.00	1,677,644.00	-5.2%
2) Classified Salaries		2000-2999	641,373.00	298,326.00	939,699.00	634,845.00	293,063.00	927,908.00	-1.3%
3) Employee Benefits		3000-3999	1,037,219.00	354,705.00	1,391,924.00	1,010,603.00	301,907.00	1,312,510.00	-5.7%
4) Books and Supplies		4000-4999	219,501.00	344,894.08	564,395.08	236,208.00	137,828.00	374,036.00	-33.7%
5) Services and Other Operating Expenditures		5000-5999	555,989.00	304,181.00	860,170.00	571,904.00	113,262.00	685,166.00	-20.3%
6) Capital Outlay		6000-6999	50,000.00	38,115.00	88,115.00	50,000.00	0.00	50,000.00	-43.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,805.00)	43,458.00	(7,347.00)	(50,568.00)	43,221.00	(7,347.00)	0.0%
9) TOTAL, EXPENDITURES			3,992,181.00	1,614,161.08	5,606,342.08	3,970,095.00	1,049,822.00	5,019,917.00	-10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(91,093.00)	(822,393.08)	(913,486.08)	65,512.00	(325,164.00)	(259,652.00)	-71.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(419,243.62)	(494,242.46)	(913,486.08)	(310,856.00)	51,204.00	(259,652.00)	-71.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,796,411.40	1,024,442.36	2,820,853.76	1,453,711.78	492,115.90	1,945,827.68	-31.0%
b) Audit Adjustments		9793	76,544.00	(38,084.00)	38,460.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,955.40	986,358.36	2,859,313.76	1,453,711.78	492,115.90	1,945,827.68	-31.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,955.40	986,358.36	2,859,313.76	1,453,711.78	492,115.90	1,945,827.68	-31.9%
2) Ending Balance, June 30 (E + F1e)			1,453,711.78	492,115.90	1,945,827.68	1,142,855.78	543,319.90	1,686,175.68	-13.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	492,115.90	492,115.90	0.00	543,319.90	543,319.90	10.4%
c) Committed									
Stabilization Arrangements		9750	836,653.00	0.00	836,653.00	849,743.88	0.00	849,743.88	1.6%
Other Commitments		9760	365,062.78	0.00	365,062.78	12,794.90	0.00	12,794.90	-96.5%
1.44% Augmentation Reserve	0000	9760	50,414.00	0.00	50,414.00	0.00	0.00	0.00	
Reserve for Future Deficit Spending	0000	9760	297,053.88	0.00	297,053.88	0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	250,996.00	0.00	250,996.00	280,317.00	0.00	280,317.00	11.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,154,421.80	620,843.15	2,775,264.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	37,846.00	0.00	37,846.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
Investments		9150	0.00	0.00	0.00				
2) Accounts Receivable		9200	0.00	38,084.00	38,084.00				
3) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,193,267.80	658,927.15	2,852,194.95				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	11,483.25	(49.30)	11,433.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			11,483.25	(49.30)	11,433.95				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,181,784.55	658,976.45	2,840,761.00				
<b>LCFF SOURCES</b>									
Principal Apportionment		6011	2,293,770.00	0.00	2,293,770.00	2,652,677.00	0.00	2,652,677.00	15.6%
State Aid - Current Year		8012	1,020,118.00	0.00	1,020,118.00	752,514.00	0.00	752,514.00	-26.2%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	5,034.00	0.00	5,034.00	5,034.00	0.00	5,034.00	0.0%
Homeowners' Exemptions		8022	2,379.00	0.00	2,379.00	2,379.00	0.00	2,379.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	364,904.00	0.00	364,904.00	364,904.00	0.00	364,904.00	0.0%
Secured Roll Taxes		8042	22,386.00	0.00	22,386.00	22,386.00	0.00	22,386.00	0.0%
Unsecured Roll Taxes		8043	370.00	0.00	370.00	370.00	0.00	370.00	0.0%
Prior Years' Taxes		8044	12,593.00	0.00	12,593.00	12,593.00	0.00	12,593.00	0.0%
Supplemental Taxes		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes									
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			3,721,554.00	0.00	3,721,554.00	3,812,857.00	0.00	3,812,857.00	2.5%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,721,554.00	0.00	3,721,554.00	3,812,857.00	0.00	3,812,857.00	2.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		66,664.00	66,664.00		71,107.00	71,107.00	6.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		9,075.00	9,075.00		9,075.00	9,075.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	30,360.00	30,360.00	0.00	30,360.00	30,360.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	116,099.00	116,099.00	0.00	120,542.00	120,542.00	3.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,355.00	0.00	11,355.00	11,515.00	0.00	11,515.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	55,930.00	24,138.00	80,068.00	55,930.00	24,138.00	80,068.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		140,775.00	140,775.00		173,436.00	173,436.00	23.2%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		52,146.00	52,146.00		52,146.00	52,146.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,460.00	342,459.00	368,919.00	37,418.00	245,502.00	282,920.00	-23.3%
<b>TOTAL, OTHER STATE REVENUE</b>			93,745.00	559,518.00	653,263.00	104,863.00	495,222.00	600,085.00	-8.1%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	0.00	55,000.00	86,343.00	0.00	86,343.00	57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,789.00	0.00	30,789.00	31,544.00	0.00	31,544.00	2.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		116,151.00	116,151.00		108,894.00	108,894.00	-6.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			85,789.00	116,151.00	201,940.00	117,887.00	108,894.00	226,781.00	12.3%
<b>TOTAL, REVENUES</b>			3,901,088.00	791,768.00	4,692,856.00	4,035,607.00	724,658.00	4,760,265.00	1.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,344,489.00	230,482.00	1,574,971.00	1,306,795.00	160,541.00	1,467,336.00	-6.8%
Certificated Pupil Support Salaries		1200	42,799.00	0.00	42,799.00	62,022.00	0.00	62,022.00	44.9%
Certificated Supervisors' and Administrators' Salaries		1300	151,616.00	0.00	151,616.00	148,286.00	0.00	148,286.00	-2.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			1,538,904.00	230,482.00	1,769,386.00	1,517,103.00	160,541.00	1,677,644.00	-5.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	203,988.00	183,712.00	387,700.00	187,732.00	153,741.00	341,473.00	-11.9%
Classified Support Salaries		2200	230,163.00	83,148.00	313,311.00	234,929.00	85,642.00	320,571.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	98,665.00	0.00	98,665.00	101,415.00	0.00	101,415.00	2.8%
Clerical, Technical and Office Salaries		2400	100,882.00	0.00	100,882.00	103,094.00	0.00	103,094.00	2.2%
Other Classified Salaries		2900	7,675.00	31,466.00	39,141.00	7,675.00	53,680.00	61,355.00	56.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			641,373.00	298,326.00	939,699.00	634,845.00	293,063.00	927,908.00	-1.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	267,656.00	165,974.00	433,630.00	255,047.00	162,547.00	417,594.00	-3.7%
PERS		3201-3202	217,481.00	87,894.00	305,375.00	214,271.00	63,197.00	277,468.00	-9.1%
OASDI/Medicare/Alternative		3301-3302	70,276.00	26,068.00	96,344.00	69,421.00	24,748.00	94,169.00	-2.3%
Health and Welfare Benefits		3401-3402	404,160.00	50,320.00	454,480.00	387,800.00	33,960.00	421,760.00	-7.2%
Unemployment Insurance		3501-3502	10,877.00	2,457.00	13,334.00	10,736.00	2,000.00	12,736.00	-4.5%
Workers' Compensation		3601-3602	66,769.00	15,992.00	82,761.00	73,328.00	15,455.00	88,783.00	7.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,037,219.00	354,705.00	1,391,924.00	1,010,603.00	301,907.00	1,312,510.00	-5.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	24,138.00	24,138.00	0.00	24,138.00	24,138.00	0.0%
Books and Other Reference Materials		4200	300.00	0.00	300.00	300.00	0.00	300.00	0.0%
Materials and Supplies		4300	219,201.00	320,756.08	539,957.08	235,908.00	113,690.00	349,598.00	-35.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			219,501.00	344,894.08	564,395.08	236,208.00	137,828.00	374,036.00	-33.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,700.00	19,145.00	32,845.00	13,700.00	8,869.00	22,569.00	-31.3%
Dues and Memberships		5300	9,793.00	1,573.00	11,366.00	9,793.00	1,573.00	11,366.00	0.0%
Insurance		5400 - 5499	100,585.00	100,585.00	201,170.00	120,000.00	0.00	120,000.00	-40.3%
Operations and Housekeeping Services		5500	121,500.00	0.00	121,500.00	118,000.00	0.00	118,000.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,000.00	14,000.00	56,000.00	42,000.00	14,000.00	56,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	249,411.00	163,446.00	412,857.00	249,411.00	83,446.00	332,857.00	-19.4%
Communications		5900	19,000.00	5,432.00	24,432.00	19,000.00	5,374.00	24,374.00	-0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			555,989.00	304,181.00	860,170.00	571,904.00	113,262.00	685,166.00	-20.3%
<b>CAPITAL OUTLAY</b>									

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	38,115.00	88,115.00	50,000.00	0.00	50,000.00	-43.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,000.00</b>	<b>38,115.00</b>	<b>88,115.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-43.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(43,458.00)	43,458.00	0.00	(43,221.00)	43,221.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(7,347.00)	0.00	(7,347.00)	(7,347.00)	0.00	(7,347.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(50,805.00)</b>	<b>43,458.00</b>	<b>(7,347.00)</b>	<b>(50,568.00)</b>	<b>43,221.00</b>	<b>(7,347.00)</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,992,181.00</b>	<b>1,614,161.08</b>	<b>5,606,342.08</b>	<b>3,970,095.00</b>	<b>1,049,822.00</b>	<b>5,019,917.00</b>	<b>-10.5%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		6010-8099	3,721,554.00	0.00	3,721,554.00	3,812,857.00	0.00	3,812,857.00	2.5%
2) Federal Revenue		8100-8299	0.00	116,099.00	116,099.00	0.00	120,542.00	120,542.00	3.8%
3) Other State Revenue		8300-8599	93,745.00	559,518.00	653,263.00	104,863.00	495,222.00	600,085.00	-8.1%
4) Other Local Revenue		8600-8799	85,789.00	116,151.00	201,940.00	117,887.00	108,894.00	226,781.00	12.3%
5) TOTAL, REVENUES			3,901,088.00	791,768.00	4,692,856.00	4,035,607.00	724,658.00	4,760,265.00	1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		2,417,793.00	1,078,626.08	3,496,419.08	2,329,891.00	722,516.00	3,052,407.00	-12.7%
2) Instruction - Related Services	2000-2999		369,661.00	25,919.00	395,580.00	368,988.00	27,247.00	396,235.00	0.2%
3) Pupil Services	3000-3999		365,594.00	136,405.00	501,999.00	411,044.00	0.00	411,044.00	-18.1%
4) Ancillary Services	4000-4999		6,386.00	150.00	6,536.00	6,393.00	150.00	6,543.00	0.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		511,541.00	178,302.00	689,843.00	533,145.00	102,837.00	635,982.00	-7.8%
8) Plant Services	8000-8999		321,206.00	194,759.00	515,965.00	320,634.00	197,072.00	517,706.00	0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,992,181.00	1,614,161.08	5,606,342.08	3,970,095.00	1,049,822.00	5,019,917.00	-10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(91,093.00)	(822,393.08)	(913,486.08)	65,512.00	(325,164.00)	(259,652.00)	-71.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(328,150.62)	328,150.62	0.00	(376,368.00)	376,368.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(419,243.62)	(494,242.46)	(913,486.08)	(310,856.00)	51,204.00	(259,652.00)	-71.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,796,411.40	1,024,442.36	2,820,853.76	1,453,711.78	492,115.90	1,945,827.68	-31.0%
b) Audit Adjustments	9793		76,544.00	(38,084.00)	38,460.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,955.40	986,358.36	2,859,313.76	1,453,711.78	492,115.90	1,945,827.68	-31.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,955.40	986,358.36	2,859,313.76	1,453,711.78	492,115.90	1,945,827.68	-31.9%
2) Ending Balance, June 30 (E + F1e)			1,453,711.78	492,115.90	1,945,827.68	1,142,855.78	543,319.90	1,686,175.68	-13.3%
<b>Components of Ending Fund Balance</b>									
<b>a) Nonspendable</b>									
Revolving Cash	9711		1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	492,115.90	492,115.90	0.00	543,319.90	543,319.90	10.4%
<b>c) Committed</b>									
Stabilization Arrangements	9750		836,653.00	0.00	836,653.00	849,743.88	0.00	849,743.88	1.6%
Other Commitments (by Resource/Object)	9760		365,062.78	0.00	365,062.78	12,794.90	0.00	12,794.90	-96.5%
1.44% Augmentation Reserve	0000	9760	50,414.00	0.00	50,414.00	0.00	0.00	0.00	0.0%
Reserve for Future Deficit Spending	0000	9760	297,053.88	0.00	297,053.88	0.00	0.00	0.00	0.0%
<b>d) Assigned</b>									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>e) Unassigned/Unappropriated</b>									
Reserve for Economic Uncertainties	9789		250,996.00	0.00	250,996.00	280,317.00	0.00	280,317.00	11.7%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
		90	90
2600	Expanded Learning Opportunities Program		
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	14,515.41	14,515.41
5810	Other Restricted Federal	0.00	33,561.00
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	.44	.44
6300	Lottery: Instructional Materials	93,483.43	93,483.43
6500	Special Education	116,884.40	116,884.40
6546	Mental Health-Related Services	137,382.00	161,977.00
6547	Special Education Early Intervention Preschool Grant	1.00	1.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	15,247.51	15,247.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	90,495.00	89,479.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.62	.62
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.88	.88
7415	Classified School Employee Summer Assistance Program	22,220.31	16,284.31
7810	Other Restricted State	1,884.00	1,884.00
<b>Total, Restricted Balance</b>		<b>492,115.90</b>	<b>543,319.90</b>

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,580.06	79,580.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,580.06	79,580.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,580.06	79,580.06	0.0%
2) Ending Balance, June 30 (E + F1e)			79,580.06	79,580.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	79,580.06	79,580.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	79,580.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			79,580.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			79,580.06		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>PERS</b>					
OASDI/Medicare/Alternative		3201-3202	0.00	0.00	0.0%
Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,580.06	79,580.06	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,580.06	79,580.06	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,580.06	79,580.06	0.0%
2) Ending Balance, June 30 (E + F1e)			79,580.06	79,580.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	79,580.06	79,580.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	79,580.06	79,580.06
Total, Restricted Balance		79,580.06	79,580.06

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,000.00	82,000.00	0.0%
3) Other State Revenue		8300-8599	111,342.00	111,342.00	0.0%
4) Other Local Revenue		8600-8799	5,700.00	5,700.00	0.0%
5) TOTAL, REVENUES			199,042.00	199,042.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,681.00	63,241.00	2.5%
3) Employee Benefits		3000-3999	40,249.00	40,006.00	-0.6%
4) Books and Supplies		4000-4999	153,145.00	153,145.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,736.00	10,736.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,347.00	7,347.00	0.0%
9) TOTAL, EXPENDITURES			273,158.00	274,475.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,116.00)	(75,433.00)	1.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,116.00)	(75,433.00)	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,785.57	207,601.57	-27.9%
b) Audit Adjustments		9793	(6,068.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			281,717.57	207,601.57	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,717.57	207,601.57	-26.3%
2) Ending Balance, June 30 (E + F1e)			207,601.57	132,168.57	-36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,601.57	132,168.57	-36.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	148,863.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,831.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,450.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			168,145.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			168,145.34		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	82,000.00	82,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,000.00	82,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	111,342.00	111,342.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			111,342.00	111,342.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,200.00	3,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,700.00	5,700.00	0.0%
TOTAL, REVENUES			199,042.00	199,042.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	61,681.00	63,241.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			61,681.00	63,241.00	2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,333.00	16,696.00	-3.7%
OASDI/Medicare/Alternative		3301-3302	4,718.00	4,838.00	2.5%
Health and Welfare Benefits		3401-3402	16,000.00	16,000.00	0.0%
Unemployment Insurance		3501-3502	309.00	317.00	2.6%
Workers' Compensation		3601-3602	1,889.00	2,155.00	14.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,249.00	40,006.00	-0.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,295.00	12,295.00	0.0%
Noncapitalized Equipment		4400	850.00	850.00	0.0%
Food		4700	140,000.00	140,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,145.00	153,145.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	736.00	736.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,736.00	10,736.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,347.00	7,347.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,347.00	7,347.00	0.0%
TOTAL, EXPENDITURES			273,158.00	274,475.00	0.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,000.00	82,000.00	0.0%
3) Other State Revenue		8300-8599	111,342.00	111,342.00	0.0%
4) Other Local Revenue		8600-8799	5,700.00	5,700.00	0.0%
5) TOTAL, REVENUES			199,042.00	199,042.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		265,811.00	267,128.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,347.00	7,347.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			273,158.00	274,475.00	0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(74,116.00)	(75,433.00)	1.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,116.00)	(75,433.00)	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,785.57	207,601.57	-27.9%
b) Audit Adjustments		9793	(6,068.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			281,717.57	207,601.57	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,717.57	207,601.57	-26.3%
2) Ending Balance, June 30 (E + F1e)			207,601.57	132,168.57	-36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	207,601.57	132,168.57	-36.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	178,160.61	102,727.61
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	28,826.96	28,826.96
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		207,601.57	132,168.57

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			150.00	150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150.00	150.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,263.60	6,413.60	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,263.60	6,413.60	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,263.60	6,413.60	2.4%
2) Ending Balance, June 30 (E + F1e)			6,413.60	6,563.60	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
Other		9740	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,413.60	6,563.60	2.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,741.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(80.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,661.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			6,661.83		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150.00	150.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	0.0%
TOTAL, REVENUES			150.00	150.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			150.00	150.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			150.00	150.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,263.60	6,413.60	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,263.60	6,413.60	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,263.60	6,413.60	2.4%
2) Ending Balance, June 30 (E + F1e)			6,413.60	6,563.60	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	6,413.60	6,563.60	2.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	0.0%
5) TOTAL, REVENUES			70.00	70.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			70.00	70.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70.00	70.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163.32	233.32	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163.32	233.32	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163.32	233.32	42.9%
2) Ending Balance, June 30 (E + F1e)			233.32	303.32	30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	233.32	303.32	30.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	170.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			168.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			168.69		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70.00	70.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	70.00	0.0%
TOTAL, REVENUES			70.00	70.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	0.0%
5) TOTAL, REVENUES			70.00	70.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			70.00	70.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70.00	70.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163.32	233.32	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163.32	233.32	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163.32	233.32	42.9%
2) Ending Balance, June 30 (E + F1e)			233.32	303.32	30.0%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	233.32	303.32	30.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,258.00	12,258.00	0.0%
5) TOTAL, REVENUES			12,258.00	12,258.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,758.00	11,758.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,758.00	11,758.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,864.55	94,622.55	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,864.55	94,622.55	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,864.55	94,622.55	14.2%
2) Ending Balance, June 30 (E + F1e)			94,622.55	106,380.55	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	85,562.91	97,320.91	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,059.64	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	9,059.64	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	100,836.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			100,836.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			100,836.58		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	11,658.00	11,658.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,258.00	12,258.00	0.0%
TOTAL, REVENUES			12,258.00	12,258.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			500.00	500.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			500.00	500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,258.00	12,258.00	0.0%
5) TOTAL, REVENUES			12,258.00	12,258.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		500.00	500.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	500.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			11,758.00	11,758.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,758.00	11,758.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,864.55	94,622.55	14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,864.55	94,622.55	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,864.55	94,622.55	14.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	85,562.91	97,320.91	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,059.64	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	9,059.64	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	85,562.91	97,320.91
Total, Restricted Balance		85,562.91	97,320.91

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,123.83	188,375.83	-4.4%
b) Audit Adjustments		9793	(8,748.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,375.83	188,375.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,375.83	188,375.83	0.0%
2) Ending Balance, June 30 (E + F1e)			188,375.83	188,375.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	188,375.83	188,375.83	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	203,530.43		
		9111	2,429.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			205,959.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			205,959.43		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds					
Other Authorized Interfund Transfers In		8913	0.00	0.00	0.0%
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund					
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.0%
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets					
		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs					
		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation					
		8971	0.00	0.00	0.0%
Proceeds from Leases					
		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds					
		8973	0.00	0.00	0.0%
Proceeds from SBITAs					
		8974	0.00	0.00	0.0%
All Other Financing Sources					
		8979	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,123.83	188,375.83	-4.4%
b) Audit Adjustments		9793	(8,748.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,375.83	188,375.83	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,375.83	188,375.83	0.0%
2) Ending Balance, June 30 (E + F1e)			188,375.83	188,375.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	188,375.83	188,375.83	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326.26	17,326.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326.26	17,326.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326.26	17,326.26	0.0%
2) Ending Balance, June 30 (E + F1e)			17,326.26	17,326.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,326.26	17,326.26	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326.26	17,326.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326.26	17,326.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326.26	17,326.26	0.0%
2) Ending Balance, June 30 (E + F1e)			17,326.26	17,326.26	0.0%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	17,326.26	17,326.26	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	290.93	286.48	297.82	285.11	279.41	294.22
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	290.93	286.48	297.82	285.11	279.41	294.22
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	290.93	286.48	297.82	285.11	279.41	294.22
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

**Cashflow Report**

Object Range	Budget/Beg. Balance	2025											
		July	August	September	October	November	December	January	February	March	April	May	
<b>A. BEGINNING CASH</b>	<b>3,042,685.00</b>	<b>3,042,685.00</b>	<b>2,982,862.60</b>	<b>3,033,905.20</b>	<b>3,113,057.88</b>	<b>3,225,784.56</b>	<b>3,172,830.24</b>	<b>3,388,849.76</b>	<b>3,313,669.24</b>				
<b>B. RECEIPTS</b>													
LCFF Sources													
Principal Apportionment	3,311,252.00	165,562.60	165,562.60	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68	298,012.68
Property Taxes	407,666.00	—	—	—	—	—	203,833.00	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	0.00	—	—	—	—	—	—	—	—	—	—	—	—
Federal Revenue	106,099.00	—	—	—	—	—	—	—	—	—	—	—	—
Other State Revenue	643,669.00	3,344.00	23,948.00	68,161.00	96,332.00	30,600.00	32,183.45	35,362.80	32,183.45	32,183.45	32,183.45	32,183.45	32,183.45
Other Local Revenue	201,940.00	10,500.00	522.00	1,592.00	6,141.00	22,696.00	40,388.00	40,388.00	40,388.00	40,388.00	40,388.00	40,388.00	40,388.00
Interfund Transfers in	0.00	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Sources	0.00	—	—	—	—	—	—	—	—	—	—	—	—
<b>TOTAL RECEIPTS</b>	<b>4,670,626.00</b>	<b>179,406.60</b>	<b>190,032.60</b>	<b>367,765.68</b>	<b>400,485.68</b>	<b>351,308.68</b>	<b>574,417.13</b>	<b>405,946.93</b>	<b>370,584.13</b>				
<b>C. DISBURSEMENTS</b>													
Certificated Salaries	1,709,792.00	41,346.00	130,542.00	46,433.00	51,274.00	147,362.00	153,881.28	153,881.28	153,881.28	153,881.28	153,881.28	153,881.28	153,881.28
Classified Salaries	919,699.00	73,053.00	75,262.00	84,752.00	77,323.00	75,659.00	73,575.92	73,575.92	73,575.92	73,575.92	73,575.92	73,575.92	73,575.92
Employee Benefits	1,380,583.00	45,417.00	90,401.00	91,249.00	85,990.00	91,350.00	96,640.81	110,446.64	110,446.64	110,446.64	110,446.64	110,446.64	110,446.64
Books and Supplies	500,836.00	13,657.00	42,053.00	35,483.00	63,616.00	14,352.00	50,083.60	50,083.60	50,083.60	50,083.60	50,083.60	50,083.60	50,083.60
Services	774,442.00	95,630.00	82,774.00	15,303.00	15,474.00	54,835.00	27,670.00	61,955.36	61,955.36	61,955.36	61,955.36	61,955.36	61,955.36
Capital Outlay	96,707.00	—	—	—	—	19,417.00	—	—	—	—	—	—	—
Other Outgo	(7,347.00)	—	—	—	—	—	—	—	—	—	—	—	—
Interfund Transfers Out	0.00	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Uses	0.00	—	—	—	—	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>	<b>5,374,712.00</b>	<b>269,103.00</b>	<b>421,032.00</b>	<b>273,220.00</b>	<b>293,677.00</b>	<b>402,975.00</b>	<b>401,951.61</b>	<b>449,942.80</b>	<b>399,859.20</b>				
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(155,842.46)</b>	<b>(59,822.40)</b>	<b>51,042.60</b>	<b>79,152.68</b>	<b>112,726.68</b>	<b>(52,954.32)</b>	<b>216,019.52</b>	<b>(75,180.52)</b>	<b>(29,275.07)</b>				
<b>F. ENDING CASH (A + E)</b>		<b>2,982,862.60</b>	<b>3,033,905.20</b>	<b>3,113,057.88</b>	<b>3,225,784.56</b>	<b>3,172,830.24</b>	<b>3,388,849.76</b>	<b>3,313,669.24</b>	<b>3,284,394.17</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>													

### Cashflow Report

Fund 01  
Projection# 28700

Janesville Union Elementary  
18-64105-0000000

Object Range	Budget/Beg. Balance	2026					June	Accruals	Adjustments	TOTAL	Variance
		March	April	May	June	July					
<b>A. BEGINNING CASH</b>	<b>3,042,685.00</b>	<b>3,284,394.17</b>	<b>3,239,335.29</b>	<b>3,323,421.62</b>	<b>3,430,536.14</b>						
<b>B. RECEIPTS</b>											
LCFF Sources											
Principal Apportionment	3,311,252.00	298,012.68	298,012.68	298,012.68	298,012.68				3,311,252.00		
Property Taxes	407,666.00		203,833.00						407,666.00		
Miscellaneous Funds & LCFF Transfers	0.00										
Federal Revenue	106,099.00	35,362.80			35,373.41				106,099.00		
Other State Revenue	643,669.00	32,183.45	32,183.45	32,183.45	32,183.45		195,999.85		643,669.00		
Other Local Revenue	201,940.00	39,325.00							201,940.00		
Interfund Transfers in	0.00										
All Other Financing Sources	0.00										
<b>TOTAL RECEIPTS</b>	<b>4,670,626.00</b>	<b>404,883.93</b>	<b>534,029.13</b>	<b>330,196.13</b>	<b>365,569.54</b>		<b>195,999.85</b>		<b>4,670,626.00</b>		
<b>C. DISBURSEMENTS</b>											
Certificated Salaries	1,709,792.00	153,881.28	153,881.28	153,881.28	369,547.32				1,709,792.00		
Classified Salaries	919,699.00	73,575.92	73,575.92	73,575.92	92,194.48				919,699.00		
Employee Benefits	1,380,583.00	110,446.64	110,446.64	110,446.64	110,446.64		216,855.35		1,380,583.00		
Books and Supplies	500,836.00	50,083.60	50,083.60	50,083.60	50,083.60		31,173.40		500,836.00		
Services	774,442.00	61,955.36	61,955.36	61,955.36	61,955.19		111,024.01		774,442.00	0.00	
Capital Outlay	96,707.00						77,290.00		96,707.00		
Other Outgo	(7,347.00)						(7,347.00)		(7,347.00)		
Interfund Transfers Out	0.00										
All Other Financing Uses	0.00										
<b>TOTAL DISBURSEMENTS</b>	<b>5,374,712.00</b>	<b>449,942.80</b>	<b>449,942.80</b>	<b>449,942.80</b>	<b>684,227.23</b>		<b>428,995.76</b>		<b>5,374,712.00</b>	<b>0.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>(155,842.46)</b>	<b>(45,058.87)</b>	<b>84,086.33</b>	<b>107,114.52</b>	<b>(310,697.69)</b>		<b>(232,995.91)</b>		<b>(155,842.46)</b>		
<b>F. ENDING CASH (A + E)</b>		<b>3,239,335.29</b>	<b>3,323,421.62</b>	<b>3,430,536.14</b>	<b>3,119,838.45</b>						
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									<b>2,886,842.54</b>		

**Cashflow Report**

Janesville Union Elementary  
18-64105-0000000

Object Range	Budget/Beg. Balance	2025					2026				
		July	August	September	October	November	December	January	February		
<b>D. BALANCE SHEET ITEMS</b>											
<b>Assets and Deferred Outflows</b>											
9111-9199	1,000.00	-	-	-	-	-	-	-	-	-	-
9200-9299	233,932.19	-	-	-	7,071.00	-	-	-	-	-	-
9310	6,960.00	-	-	-	-	-	-	-	-	-	-
9320	0.00	-	-	-	-	-	-	-	-	-	-
9330	0.00	-	-	-	-	-	-	-	-	-	-
9340	0.00	-	-	-	-	-	-	-	-	-	-
9490	0.00	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>241,892.19</b>	-	-	-	<b>7,071.00</b>	-	-	-	-	-	-
<b>Liabilities and Deferred Inflows</b>											
9500-9599	(306,351.35)	(29,874.00)	(282,042.00)	15,393.00	1,153.00	1,288.00	(43,454.00)	31,184.65	-	-	-
9610	0.00	-	-	-	-	-	-	-	-	-	-
9640	0.00	-	-	-	-	-	-	-	-	-	-
9650	0.00	-	-	-	-	-	-	-	-	-	-
9690	0.00	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>(306,351.35)</b>	<b>(29,874.00)</b>	<b>(282,042.00)</b>	<b>15,393.00</b>	<b>1,153.00</b>	<b>1,288.00</b>	<b>(43,454.00)</b>	<b>31,184.65</b>	-	-	-
<b>Nonoperating</b>											
Suspense Clearing	0.00	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>548,243.54</b>	<b>29,874.00</b>	<b>282,042.00</b>	<b>(15,393.00)</b>	<b>5,918.00</b>	<b>(1,288.00)</b>	<b>43,454.00</b>	<b>(31,184.65)</b>	-	-	-
<b>E. NET INCREASE/DECREASE (B - C + D)</b>											
	(155,842.46)	(59,822.40)	51,042.60	79,152.68	112,726.68	(52,954.32)	216,019.52	(75,180.52)	(29,275.07)		
<b>F. ENDING CASH (A + E)</b>											
		2,982,862.60	3,033,905.20	3,113,057.88	3,225,784.56	3,172,830.24	3,388,849.76	3,313,669.24	3,284,394.17		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

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**Cashflow Report**

Janesville Union Elementary  
18-64105-0000000

Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not in Treasury	1,000.00	-	-	-	1,000.00	-	-	1,000.00	
Accounts Receivable	233,932.19	-	-	226,861.19	-	-	-	233,932.19	
Due From Other Funds	6,960.00	-	-	-	6,960.00	-	-	6,960.00	
Stores	0.00	-	-	-	-	-	-	-	
Prepaid Expenditures	0.00	-	-	-	-	-	-	-	
Other Current Assets	0.00	-	-	-	-	-	-	-	
Deferred Outflows of Resources	0.00	-	-	-	-	-	-	-	
<b>SUBTOTAL</b>	<b>241,892.19</b>	<b>-</b>	<b>-</b>	<b>226,861.19</b>	<b>7,960.00</b>	<b>-</b>	<b>-</b>	<b>241,892.19</b>	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	(306,351.35)	-	-	-	-	-	-	(306,351.35)	
Due To Other Funds	0.00	-	-	-	-	-	-	-	
Current Loans	0.00	-	-	-	-	-	-	-	
Unearned Revenues	0.00	-	-	-	-	-	-	-	
Deferred Inflows of Resources	0.00	-	-	-	-	-	-	-	
<b>SUBTOTAL</b>	<b>(306,351.35)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(306,351.35)</b>	
Nonoperating									
Suspense Clearing	0.00	-	-	-	-	-	-	-	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>548,243.54</b>	<b>-</b>	<b>-</b>	<b>226,861.19</b>	<b>7,960.00</b>	<b>-</b>	<b>-</b>	<b>548,243.54</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
	(155,842.46)	(45,058.87)	84,086.33	107,114.52	(310,697.69)	(232,995.91)	-	(155,842.46)	
<b>F. ENDING CASH (A + E)</b>									
		3,239,335.29	3,323,421.62	3,430,536.14	3,119,838.45	-	-	-	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								2,886,842.54	

ANNUAL BUDGET REPORT:  
July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Janesville School District Office  
Date: June 11, 12, 15

Public Hearing:

Place: Janesville School Library  
Date: June 16, 2026  
Time: 5:30 p.m.

Adoption Date: \_\_\_\_\_  
Signed: \_\_\_\_\_

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

Printed Name: Joanna Harrison Title: Clerk

Contact person for additional information on the budget reports:

Name: Andrea Kellogg  
Title: CBO

Telephone: (530) 253-3660  
E-mail: akellogg@janesschool.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/17/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

# Form CC - Workers' Compensation Certification

2026–27 Budget

**Local Educational Agency (LEA):** Janesville Union Elementary

**County:** Lassen

**Fiscal Year and Reporting Period:** 2026–27 Budget, July 1

**County District School (CDS) Number:** 18 64105 0000000

**Dataset Submission Number:** H8BX893YRD (2026–27)

**California Department of Education (CDE)**

**Standardized Account Code Structure (SACS) Web Financial Reporting System, System**  
Version SACS V15

**Form CC, Form Version 4 (FV4)**

**Printed:** 06/12/2026 01:08 PM

**Note:** Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office at the School Fiscal Services Division at [sacsweb@cde.ca.gov](mailto:sacsweb@cde.ca.gov)

### Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

#### To the County Superintendent of Schools:

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

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

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

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

#### Signature (Original signature required)

	06/17/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Joanna Harrison	Clerk
Printed Name	Title

#### For additional information on this certification, please contact:

Andrea Kellogg	CBO
Name	Title
akellogg@janesvilleschool.org	5302533660
Email	Telephone

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,769,386.00	301	0.00	303	1,769,386.00	305	0.00		307	1,769,386.00	309
2000 - Classified Salaries	939,699.00	311	0.00	313	939,699.00	315	41,462.00		317	898,237.00	319
3000 - Employee Benefits	1,391,924.00	321	0.00	323	1,391,924.00	325	32,300.00		327	1,359,624.00	329
4000 - Books, Supplies Equip Replace. (6500)	564,395.08	331	98,290.00	333	466,105.08	335	129,574.01		337	336,531.07	339
5000 - Services . . . & 7300 - Indirect Costs	852,823.00	341	0.00	343	852,823.00	345	73,243.00		347	779,580.00	349
<b>TOTAL</b>					<b>5,419,937.08</b>	<b>365</b>			<b>TOTAL</b>	<b>5,143,358.07</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	1,573,366.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	387,700.00	380
3. STRS	3101 & 3102	395,679.00	382
4. PERS	3201 & 3202	162,664.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	52,516.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	294,120.00	385
7. Unemployment Insurance	3501 & 3502	9,801.00	390
8. Workers' Compensation Insurance	3601 & 3602	60,023.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	6,000.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		2,941,869.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		2,941,869.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		57.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

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PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.20%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	5,143,358.07	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		exempt
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense - Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,677,644.00	301	0.00	303	1,677,644.00	305	0.00		307	1,677,644.00	309
2000 - Classified Salaries	927,908.00	311	0.00	313	927,908.00	315	40,768.00		317	887,140.00	319
3000 - Employee Benefits	1,312,510.00	321	0.00	323	1,312,510.00	325	31,475.00		327	1,281,035.00	329
4000 - Books, Supplies Equip Replace. (6500)	374,036.00	331	0.00	333	374,036.00	335	146,515.00		337	227,521.00	339
5000 - Services . . . & 7300 - Indirect Costs	677,819.00	341	0.00	343	677,819.00	345	73,243.00		347	604,576.00	349
TOTAL					4,969,917.00	365	TOTAL			4,677,916.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

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11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	2,699,051.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	2,699,051.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.70%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	57.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,677,916.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


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Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,606,342.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	116,099.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	88,115.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency		9200	7651	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			88,115.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	74,116.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,476,244.08
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				286.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,115.62
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,690,185.01		15,932.96	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,690,185.01		15,932.96	
B. Required effort (Line A.2 times 90%)	4,221,166.51		14,339.66	
C. Current year expenditures (Line I.E and Line II.B)	5,476,244.08		19,115.62	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 221,609.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. 0.00

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,879,400.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.71%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 386,728.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	29,461.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	416,189.60
9. Carry-Forward Adjustment (Part IV, Line F)	95,046.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	511,236.47
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,496,419.08
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	395,580.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	413,884.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,536.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	162,418.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	13,200.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	134,844.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	486,503.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	125,811.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	5,235,195.48
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.95%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	9.77%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	416,189.60
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(15,407.32)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.84%) times Part III, Line B19); zero if negative	95,046.87
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	95,046.87
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	95,046.87

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Approved  
indirect  
cost rate: 5.84%  

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Highest  
rate used  
in any  
program: 5.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	227,988.00	13,319.00	5.84%
01	3010	62,985.00	3,679.00	5.84%
01	4035	8,574.00	501.00	5.84%
01	6019	87,135.00	5,089.00	5.84%
01	6266	71,512.07	4,177.00	5.84%
01	6500	262,421.00	15,325.00	5.84%
01	6770	51,629.00	517.00	1.00%
01	7435	14,576.00	851.00	5.84%
13	5310	125,811.00	7,347.00	5.84%

Budget, July 1  
2025-26 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	22,394.90		93,483.43	115,878.33
2. State Lottery Revenue	8560	55,930.00		24,138.00	80,068.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		78,324.90	0.00	117,621.43	195,946.33
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	45,730.00		24,138.00	69,868.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,000.00			15,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		60,730.00	0.00	24,138.00	84,868.00
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	17,594.90	0.00	93,483.43	111,078.33
<b>D. COMMENTS:</b>					

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

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

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Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	3,812,857.00	1.39%	3,865,749.00	1.35%	3,917,999.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	104,863.00	0.00%	104,863.00	0.00%	104,863.00
4. Other Local Revenues	8600-8799	117,887.00	-2.45%	115,000.00	0.00%	115,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(376,368.00)	0.00%	(376,368.00)	2.66%	(386,385.00)
6. Total (Sum lines A1 thru A5c)		3,659,239.00	1.37%	3,709,244.00	1.14%	3,751,477.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,517,103.00		1,548,524.00
b. Step & Column Adjustment				31,421.00		27,751.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,517,103.00	2.07%	1,548,524.00	1.79%	1,576,275.00
2. Classified Salaries						
a. Base Salaries				634,845.00		649,119.00
b. Step & Column Adjustment				14,274.00		9,846.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	634,845.00	2.25%	649,119.00	1.52%	658,965.00
3. Employee Benefits	3000-3999	1,010,603.00	2.25%	1,033,331.00	-6.29%	968,317.00
4. Books and Supplies	4000-4999	236,208.00	0.00%	236,208.00	0.00%	236,208.00
5. Services and Other Operating Expenditures	5000-5999	571,904.00	0.00%	571,904.00	0.00%	571,904.00
6. Capital Outlay	6000-6999	50,000.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,568.00)	0.00%	(50,568.00)	0.00%	(50,568.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,970,095.00	0.46%	3,988,518.00	-0.69%	3,961,101.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(310,856.00)		(279,274.00)		(209,624.00)

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Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,453,711.78		1,142,855.78		863,581.78
2. Ending Fund Balance (Sum lines C and D1)		1,142,855.78		863,581.78		653,957.78
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	849,743.88		605,693.78		397,290.78
2. Other Commitments	9760	12,794.90				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	280,317.00		257,888.00		256,667.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,142,855.78		863,581.78		653,957.78
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	849,743.88		605,693.78		397,290.78
b. Reserve for Economic Uncertainties	9789	280,317.00		257,888.00		256,667.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,130,060.88		863,581.78		653,957.78
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	120,542.00	0.00%	120,542.00	0.00%	120,542.00
3. Other State Revenues	8300-8599	495,222.00	-10.18%	444,808.00	0.00%	444,808.00
4. Other Local Revenues	8600-8799	108,894.00	-6.90%	101,385.00	-9.88%	91,368.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	376,368.00	2.00%	383,877.00	0.65%	386,385.00
6. Total (Sum lines A1 thru A5c)		1,101,026.00	-4.58%	1,050,612.00	-0.71%	1,043,103.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				160,541.00		163,527.00
b. Step & Column Adjustment				2,986.00		3,075.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	160,541.00	1.86%	163,527.00	1.88%	166,602.00
2. Classified Salaries						
a. Base Salaries				293,063.00		296,896.00
b. Step & Column Adjustment				3,833.00		3,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	293,063.00	1.31%	296,896.00	1.33%	300,841.00
3. Employee Benefits	3000-3999	301,907.00	2.22%	308,619.00	0.37%	309,758.00
4. Books and Supplies	4000-4999	137,828.00	11.65%	153,889.00	-1.26%	151,955.00
5. Services and Other Operating Expenditures	5000-5999	113,262.00	13.10%	128,095.00	-2.52%	124,871.00
6. Capital Outlay	6000-6999	0.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	43,221.00	0.00%	43,221.00	0.00%	43,221.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,049,822.00	11.38%	1,169,247.00	0.26%	1,172,248.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		51,204.00		(118,635.00)		(129,145.00)

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Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		492,115.90		543,319.90		424,684.90
2. Ending Fund Balance (Sum lines C and D1)		543,319.90		424,684.90		295,539.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	543,319.90		424,684.90		295,539.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		543,319.90		424,684.90		295,539.90
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	3,812,857.00	1.39%	3,865,749.00	1.35%	3,917,999.00
2. Federal Revenues	8100-8299	120,542.00	0.00%	120,542.00	0.00%	120,542.00
3. Other State Revenues	8300-8599	600,085.00	-8.40%	549,671.00	0.00%	549,671.00
4. Other Local Revenues	8600-8799	226,781.00	-4.58%	216,385.00	-4.63%	206,368.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	7,509.00	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,760,265.00	-0.01%	4,759,856.00	0.73%	4,794,580.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,677,644.00		1,712,051.00
b. Step & Column Adjustment				34,407.00		30,826.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,677,644.00	2.05%	1,712,051.00	1.80%	1,742,877.00
2. Classified Salaries						
a. Base Salaries				927,908.00		946,015.00
b. Step & Column Adjustment				18,107.00		13,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	927,908.00	1.95%	946,015.00	1.46%	959,806.00
3. Employee Benefits	3000-3999	1,312,510.00	2.24%	1,341,950.00	-4.76%	1,278,075.00
4. Books and Supplies	4000-4999	374,036.00	4.29%	390,097.00	-0.50%	388,163.00
5. Services and Other Operating Expenditures	5000-5999	685,166.00	2.16%	699,999.00	-0.46%	696,775.00
6. Capital Outlay	6000-6999	50,000.00	50.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,347.00)	0.00%	(7,347.00)	0.00%	(7,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,019,917.00	2.75%	5,157,765.00	-0.47%	5,133,349.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(259,652.00)		(397,909.00)		(338,769.00)

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Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,945,827.68		1,686,175.68		1,288,266.68
2. Ending Fund Balance (Sum lines C and D1)		1,686,175.68		1,288,266.68		949,497.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	543,319.90		424,684.90		295,539.90
c. Committed						
1. Stabilization Arrangements	9750	849,743.88		605,693.78		397,290.78
2. Other Commitments	9760	12,794.90		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	280,317.00		257,888.00		256,667.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,686,175.68		1,288,266.68		949,497.68
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	849,743.88		605,693.78		397,290.78
b. Reserve for Economic Uncertainties	9789	280,317.00		257,888.00		256,667.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,130,060.88		863,581.78		653,957.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.51%		16.74%		12.74%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<p>b. If you are the SELPAAU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		285.11		279.40		273.81
<p>3. Calculating the Reserves</p>						
a. Expenditures and Other Financing Uses (Line B11)		5,019,917.00		5,157,765.00		5,133,349.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,019,917.00		5,157,765.00		5,133,349.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		250,995.85		257,888.25		256,667.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		250,995.85		257,888.25		256,667.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(7,347.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,347.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	7,347.00	(7,347.00)	0.00	0.00	0.00	0.00

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Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(7,347.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,347.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2026-27 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>7,347.00</b>	<b>(7,347.00)</b>	<b>0.00</b>	<b>0.00</b>		

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	285	
District's ADA Standard Percentage Level:	3.0%	

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	315	332		
Charter School				
<b>Total ADA</b>	<b>315</b>	<b>332</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	302	311		
Charter School				
<b>Total ADA</b>	<b>302</b>	<b>311</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	296	298		
Charter School		0		
<b>Total ADA</b>	<b>296</b>	<b>298</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	294			
Charter School	0			
<b>Total ADA</b>	<b>294</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	322	313		
Charter School				
<b>Total Enrollment</b>	<b>322</b>	<b>313</b>	<b>2.8%</b>	<b>Met</b>
Second Prior Year (2024-25)				
District Regular	314	313		
Charter School				
<b>Total Enrollment</b>	<b>314</b>	<b>313</b>	<b>0.3%</b>	<b>Met</b>
First Prior Year (2025-26)				
District Regular	296	302		
Charter School				
<b>Total Enrollment</b>	<b>296</b>	<b>302</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2026-27)				
District Regular	297			
Charter School				
<b>Total Enrollment</b>	<b>297</b>			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	292	313	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>292</b>	<b>313</b>	<b>93.2%</b>
Second Prior Year (2024-25)			
District Regular	295	313	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>295</b>	<b>313</b>	<b>94.1%</b>
First Prior Year (2025-26)			
District Regular	291	302	
Charter School			
<b>Total ADA/Enrollment</b>	<b>291</b>	<b>302</b>	<b>96.3%</b>
Historical Average Ratio:			94.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	285	297		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>285</b>	<b>297</b>	<b>96.0%</b>	<b>Not Met</b>
1st Subsequent Year (2027-28)				
District Regular	279	291		
Charter School				
<b>Total ADA/Enrollment</b>	<b>279</b>	<b>291</b>	<b>95.9%</b>	<b>Not Met</b>
2nd Subsequent Year (2028-29)				
District Regular	274	285		
Charter School				
<b>Total ADA/Enrollment</b>	<b>274</b>	<b>285</b>	<b>96.1%</b>	<b>Not Met</b>

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Attendance percentages have been over 96% all year.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies:

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATAENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	297.82	294.22	279.40	273.81
b. Prior Year ADA (Funded)		297.82	294.22	279.40
c. Difference (Step 1a minus Step 1b)		(3.60)	(14.82)	(5.59)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.21%)	(5.04%)	(2.00%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(1.21%)	(5.04%)	(2.00%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-2.21% to -0.21%</b>	<b>-6.04% to -4.04%</b>	<b>-3.00% to -1.00%</b>

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**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	407,666.00	407,666.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	3,721,554.00	3,812,857.00	3,865,749.00	3,917,999.00
District's Projected Change in LCFF Revenue:		2.45%	1.39%	1.35%
<b>LCFF Revenue Standard</b>		<b>-2.21% to -0.21%</b>	<b>-6.04% to -4.04%</b>	<b>-3.00% to -1.00%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

The figures used for this projection are directly from the LCFF calculator.

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5. **CRITERION: Salaries and Benefits**

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

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

DATAENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2023-24)	2,837,421.66	3,535,590.20	80.3%
Second Prior Year (2024-25)	2,921,477.01	3,939,643.13	74.2%
First Prior Year (2025-26)	3,217,496.00	3,992,181.00	80.6%
	Historical Average Ratio:		78.3%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.3% to 83.3%	73.3% to 83.3%	73.3% to 83.3%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATAENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	3,162,551.00	3,970,095.00	79.7%	Met
1st Subsequent Year (2027-28)	3,230,974.00	3,988,518.00	81.0%	Met
2nd Subsequent Year (2028-29)	3,203,557.00	3,961,101.00	80.9%	Met

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

DATAENTRY: Enter an explanation if the standard is not met.

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

**Explanation:**  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.21%)	(5.04%)	(2.00%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.21% to 8.79%	-15.04% to 4.96%	-12.00% to 8.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.21% to 3.79%	-10.04% to -0.04%	-7.00% to 3.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2025-26)	116,099.00		
Budget Year (2026-27)	120,542.00	3.83%	Yes
1st Subsequent Year (2027-28)	120,542.00	0.00%	Yes
2nd Subsequent Year (2028-29)	120,542.00	0.00%	No

Explanation:  
(required if Yes)

Federal funds increased modestly due to an increase in Title funds.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2025-26)	653,263.00		
Budget Year (2026-27)	600,085.00	(8.14%)	Yes
1st Subsequent Year (2027-28)	549,671.00	(8.40%)	No
2nd Subsequent Year (2028-29)	549,671.00	0.00%	No

Explanation:  
(required if Yes)

State revenue is projected to decrease in the 26/27 year due to one time funds no longer being available.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2025-26)	201,940.00		
Budget Year (2026-27)	226,781.00	12.30%	Yes
1st Subsequent Year (2027-28)	216,385.00	(4.58%)	No
2nd Subsequent Year (2028-29)	206,368.00	(4.63%)	No

Explanation:  
(required if Yes)

Local revenue is projected to increase in 26/27 due to an increase in the amount of Special Education funds received.

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

First Prior Year (2025-26)	564,395.08		
Budget Year (2026-27)	374,036.00	(33.73%)	Yes
1st Subsequent Year (2027-28)	390,097.00	4.29%	Yes
2nd Subsequent Year (2028-29)	388,163.00	(.50%)	No

**Explanation:**  
(required if Yes)

Utilization of one-time funds for one-time expenditures is projected to decrease now that the one-time money is depleted.

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

First Prior Year (2025-26)	860,170.00		
Budget Year (2026-27)	685,166.00	(20.35%)	Yes
1st Subsequent Year (2027-28)	699,999.00	2.16%	Yes
2nd Subsequent Year (2028-29)	696,775.00	(.46%)	No

**Explanation:**  
(required if Yes)

Utilization of one-time funds for one-time expenditures is projected to decrease now that the one-time money is depleted.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATAENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2025-26)	971,302.00		
Budget Year (2026-27)	947,408.00	(2.46%)	Met
1st Subsequent Year (2027-28)	886,598.00	(6.42%)	Met
2nd Subsequent Year (2028-29)	876,581.00	(1.13%)	Met

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

First Prior Year (2025-26)	1,424,565.08		
Budget Year (2026-27)	1,059,202.00	(25.65%)	Not Met
1st Subsequent Year (2027-28)	1,090,096.00	2.92%	Met
2nd Subsequent Year (2028-29)	1,084,938.00	(.47%)	Met

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

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

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

Books and Supplies  
(linked from 6B  
if NOT met)

Utilization of one-time funds for one-time expenditures is projected to decrease now that the one-time money is depleted.

**Explanation:**

Services and Other Exps  
(linked from 6B  
if NOT met)

Utilization of one-time funds for one-time expenditures is projected to decrease now that the one-time money is depleted.

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7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No
----

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00
------

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

4,888,033.00
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b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00
------

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution\*  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

4,888,033.00
--------------

146,640.99
------------

197,222.00
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Met
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\* Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

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8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATAENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	804,195.00	851,575.00	836,653.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	193,007.00	255,472.00	250,996.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.01)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	997,201.99	1,107,047.00	1,087,649.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,825,166.82	5,109,447.45	5,606,342.08
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,825,166.82	5,109,447.45	5,606,342.08
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.7%	21.7%	19.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.9%</b>	<b>7.2%</b>	<b>6.5%</b>

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

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	471,673.31	3,535,590.20	N/A	Met
Second Prior Year (2024-25)	(222,914.66)	3,939,643.13	5.7%	Met
First Prior Year (2025-26)	(419,243.62)	3,992,181.00	10.5%	Not Met
Budget Year (2026-27) (Information only)	(310,856 00)	3,970,095.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

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9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2023-24)	931,273.00	1,547,652.75	N/A	Met
Second Prior Year (2024-25)	1,391,969.00	2,019,326.06	N/A	Met
First Prior Year (2025-26)	1,301,480.00	1,872,955.40	N/A	Met
Budget Year (2026-27) (Information only)	1,453,711.78			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1: Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	Status
	General Fund (Form CASH, Line F, June Column)	
Current Year (2026-27)	1,453,712.00	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	285	279	274
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	5,019,917.00	5,157,765.00	5,133,349.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,019,917.00	5,157,765.00	5,133,349.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	250,995.85	257,888.25	256,667.45
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>250,995.85</b>	<b>257,888.25</b>	<b>256,667.45</b>

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	849,743.88	605,693.78	397,290.78
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	280,317.00	257,888.00	256,667.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,130,060.88	863,581.78	653,957.78
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.51%	16.74%	12.74%
	<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>250,995.85</b>	<b>257,888.25</b>	<b>256,667.45</b>
	Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2025-26)	(328,150.62)			
Budget Year (2026-27)	(376,368.00)	48,217.38	14.7%	Not Met
1st Subsequent Year (2027-28)	(376,368.00)	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	(386,385.00)	10,017.00	2.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Contributions are projected to increase due to the decrease in special ed funds transferred from 602 dollars.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

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

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

<b>TOTAL:</b>				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2025-26)?</b>		No	No	No

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes  
to increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

	0.00

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	0.00		

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	17.00	16.00	16.00	16.00

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

2025/26 Negotiations are still in process with both bargaining units.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No		

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


|||

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

--

**Negotiations Not Settled**

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

16,775

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

No	No	No

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

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**Certificated (Non-management) Step and Column Adjustments**

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

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

Yes	Yes	Yes
31,597	31,421	27,751
3.0%	3.0%	3.0%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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

Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	19.00	17.00	17.00	17.00

**Classified (Non-management) Salary and Benefit Negotiations**

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

No
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If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

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Negotiations Settled

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

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

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If Yes, date of Superintendent and CBO certification:

--

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

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If Yes, date of budget revision board adoption:

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4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

	9,385		
Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	

7. Amount included for any tentative salary schedule increases

0	0	0
Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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

No	No	

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
8,652	14,274	9,846
4.0%	4.0%	4.0%

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

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

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

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	3.00	3.00	3.00	3.00

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

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.  
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 17, 2026

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.  
DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

Budget, July 1  
Budget 2026-27  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Janesville Union Elementary**

**Lassen County**

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

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

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

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

**EXPORT VALIDATION CHECKS**

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

**Exception**

Budget, July 1  
 Estimated Actuals 2025-26  
**Technical Review Checks**  
 Phase - All  
 Display - Exceptions Only

Janesville Union Elementary

Lassen County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**SUPPLEMENTAL CHECKS**

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

**Exception**

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.PENSION.LIAB.9663	\$2,834,025.00	
DEBT.GOV.COMP.ABS.9665	\$15,916.00	
DEBT.GOV.OTH.DEBT.9669	\$24,000.00	



## JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT

RESOLUTION OF THE BOARD OF EDUCATION OF  
JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT  
REGARDING THE EDUCATION PROTECTION ACCOUNT – 2026-2027  
Resolution #26-20

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/17), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

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

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

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

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

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

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

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

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

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

EDUCATION PROTECTION ACCOUNT – 2026-2027

Resolution #26-20

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

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Janesville Union School District;
2. In compliance with Article XIII, Section 36(e), with the California constitution, the governing board of the Janesville Union School District has determined to spend the monies received from the Education Protection Act for certificated teacher salaries.

PASSED AND ADOPTED by the Board of Trustees of the Janesville Union Elementary School District at a duly called meeting held on June 23, 2026, by the following called vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

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Melissa McMullen, President

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Member

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Member

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Member

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Member

**EDUCATION PROTECTION ACCOUNT**

**RESOURCE 1400**

**2026/2027 Proposed Budget Estimates**

Based on the Education Protection Account Entitlement for the 2026/2027 fiscal year, the Janesville Union Elementary School District will receive/expend the following:

<b>Program</b>	<b>Object Code</b>	<b>Function Code</b>	<b>Revenue</b>	<b>Expenditures</b>
Revenue (EPA)	8012	0000	\$ 752,514.00	
Teacher Instruction	1100	1000		\$ 518,381.00
STRS	3101	1000		\$ 99,011.00
Medicare	3301	1000		\$ 7,466.00
Health Benefits	3401	1000		\$ 98,160.00
Unemployment Insurance	3501	1000		\$ 2,592.00
Workers Compensation	3601	1000		\$ 17,664.00
Supplies	4300	1000		\$9,240.00
2026/2027 Estimated Budget Totals			\$ 752,514.00	\$ 752,514.00

Board Date: 6-23-26

