

Blochman Union School District
Benjamin Foxen School * 4949 Foxen Canyon Road
Santa Maria, CA 93454 * (805) 937-1148

BOARD OF TRUSTEES AGENDA

Tuesday, December 9, 2025

Library

5:30 p.m. – Regular Session

Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the District can be inspected at the above address during normal business hours. Individuals who require special accommodations including, but not limited to, American Sign Language interpreter, accessible seating or documentation in accessible formats should contact the superintendent or designee within a reasonable time before the meeting date. Board agendas can be found on the district's website at www.blochmanusd.org.

Governing Board Members

Shannon Clay, President
Kelly Salas-Ernst, Clerk
Thomas Gibbons, Trustee
Daniella Pearce, Trustee
Jeania Reasner, Trustee

I. PUBLIC SESSION: 5:30 p.m. Call to Order and Flag Salute

II. Welcome Guests

III. Organizational Meeting

A. Election of the 2026 School Board President.

*****The Board elects _____ as the 2026 School Board President.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

B. Election of the 2026 School Board Clerk/Secretary

*****The Board elects _____ as the 2026 School Board Clerk/Secretary.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

C. Election of the 2026 School Board Representative to the County Committee on School District Organization.

*****The Board elects _____ as the 2026 School Board Representative to the County Committee on School District Organization.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

D. Approval of district personnel for Release of Commercial and Payroll warrants:

- i. Doug Brown, Superintendent**
- ii. Nancy Shafer, Interim Business Manager**
- iii. Deanna Barnes, Accounting Assistant II**
- iv. Kimberly Troeger, School Secretary**

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel for release of commercial and payroll warrants as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

E. Approval of the district personnel to act as District Agents:

- i. Doug Brown, Superintendent**
- ii. Nancy Shafer, Interim Business Manager**
- iii. Samuel Orozco, Special Education Director**

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel to act at district agents as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

F. Approval of the Resolution of the Governing Board Delegating Governing Board Powers/Duties.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the Resolution Delegating Governing Board Powers/Duties as presented:**

MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:

SECOND:

Jeania Reasner:
Kelly Salas-Ernst:

IV. Reports

- A. Charter School Reports**
 - i. Family Partnership Charter School**
 - ii. Trivium Charter School**
 - iii. Trivium Charter School: Adventure**
 - iv. Trivium Charter School: Voyage**
- B. Teacher Reports**
- C. Superintendent/Principal's Report**

V. ITEMS SCHEDULED FOR INFORMATION/DISCUSSION

- A. Facilities update**
- B. Association of California School Administrators membership \$1,000**

VI. CONSENT AGENDA ITEMS

- A. Approval of Minutes**
 - i. Minutes of November 12, 2025 Regular Meeting**

***** IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:

SECOND:

Jeania Reasner:
Kelly Salas-Ernst:

B. Approval of Monthly Warrants – November 2025	
i. Commercial Warrants	\$109,660.96
ii. Payroll	\$259,993.57
iii. Revolving Fund	\$ 0.00
TOTAL	\$369,654.53

IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:

MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:

SECOND:

Jeania Reasner:
Kelly Salas-Ernst:

VII. ITEMS SCHEDULED FOR ACTION

- A. Approval of Benjamin Foxen Elementary School November 2025 Attendance Report.**

***** IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School November 2025 Attendance Report as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

B. Approval of Blochman Union School District's 2024/2025 audit report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2024/2025 audit report as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

C. Approval of Blochman Union School District's 2025/2026 First Interim report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2025/2026 First Interim report as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

D. Approval of the following revised board policies:

- i. BP1000; BP1114; AR1114; BP2120; AR3311.3, BP3470; BP4000; BP5000; BP5020; AR5020; BP5138; BP6020; AR6020; BP6143; AR6143; BP7000; BP7131; BB9310; BB9321; E(1)9321; E(2)9321**

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the revised board policies as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

E. Approval of donations:

- a. Panera, LLC; \$119.39; ASB 8th Grade Class**

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:

SECOND:

Jeania Reasner:
Kelly Salas-Ernst:

VIII. PUBLIC COMMENTS

PUBLIC COMMENTS ARE WELCOME

The Blochman Union School District will receive public comments about items not appearing on today's agenda, as well as other matters within the subject matter jurisdiction of the Board. All such comments will be received during the Public Comments section of the agenda. Individuals who address the Board are limited to three (3) minutes to speak on any item and a total of 10 minutes on all items for their presentation. The Board may limit the total time for all public comment to 30 minutes. Persons needing additional time are requested to submit the information in writing.

For comments concerning matters not on the agenda, open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

IX. MISCELLANEOUS AGENDA ITEMS

- A. Items Proposed for Future Action or Discussion**
- B. Blochman Union School District Board Member Items**
- C. Items not on the Agenda**
- D. The next regular board meeting will be held on January 13, 2026, open session at 5:30 p.m., Library.**

X. CLOSED SESSION: The board will consider and may act on the following items during closed session:

- A. Certificated and Classified Personnel Actions**
 - i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.**

XI. RECONVENE IN OPEN SESSION

- A. Report of action taken during closed session.**

XII. Adjourn

TIME: _____

MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:

SECOND:

Jeania Reasner:
Kelly Salas-Ernst:

III - F

**RESOLUTION OF THE GOVERNING BOARD
DELEGATION OF GOVERNING BOARD POWERS/DUTIES
RESOLUTION 2025-12-09**

Whereas, Education Code Section 35161 provides that “The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board...;” and

Whereas, Education Code Section 35161 further provides that the governing board “...may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated;” and

Whereas, the governing board of the BLOCHMAN UNION SCHOOL DISTRICT recognizes that, while the authority provided in Education Code Section 35161 authorizes the board to delegate any of its powers and duties, the governing board retains the ultimate responsibility over the performance of those powers and duties; and

Whereas, the governing board further recognizes that where other Education Code provisions authorize a delegation of authority for a specific purpose, but impose restrictions on such delegated authority, these restrictions must be observed;

Now, Therefore, Be It Resolved that, in accordance with the authority provided in Education Code Section 35161, the governing board of the BLOCHMAN UNION SCHOOL DISTRICT hereby delegates to the following officers or employees of the district:

- The authority to make cash and budget transfers between and within district funds as necessary for the payment of obligations of the district effective from the date this resolution is passed through the year-end accrual phase without submitting the transfers as part of a specific board resolution to the following individuals:

Doug Brown
District Superintendent

Nancy Shafer
Interim Business Manager

- The authority to approve Payroll Warrants, (i.e., Pay01 report, and manual warrant requests) to the following individuals:

Doug Brown
District Superintendent

Nancy Shafer
Interim Business Manager

- The authority to approve Commercial Warrants to the following individuals:

Doug Brown
District Superintendent

Nancy Shafer
Interim Business Manager

- The authority to sign contracts, purchase order, quotes and enter agreements (specify amount, if needed):

Doug Brown
District Superintendent

Nancy Shafer
Interim Business Manager

Samuel Orozco
Special Education Director

Passed and adopted this 9th day of December, 2025 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Board President's Signature: _____ Date: ____/____/____

V - B



officers

president Daryl F. Camp, Ed.D. president-elect Rene Rickard, Ed.D. vice president Roxane Fuentes, Ed.D.
vice president for legislative action Jared Hungerford past president Rafael Plascencia executive director Edgar Zazueta, Ed.D.

TO: Superintendents

FROM: Margarita Cuizon-Armelino, Deputy Executive Director

Subject: FY25-26 ACSA's Educational Institution Service for School Board Members Enrollment

Current pressures on public schools require California educational leaders to be even more creative, decisive, and effective. An essential way to ensure that your district's school board members have the best possible resources at hand to meet that challenge is through ACSA's Educational Institution Services.

Board members receive:

- **ACSA Alerts**, up-to-the-minute email notifications on state and federal budget issues that impact K-12 funding.
- **EdCal**, the only weekly California education publication, which includes state, national, and association news as well as CareerConnect, a comprehensive listing of administrative job openings.
- **Leadership**, ACSA's award-winning professional magazine, which highlights the success stories of school leaders, and features best practices from experts as well as commentary on the key issues facing educators.
- **Reduced registration fees** at ACSA workshops, conferences and academies.
- **Access to a thriving community** of school leaders and a vast network of resources to help school board members better navigate the hot topics affecting CA education as they relate to school administrators.

If you haven't enrolled yet, please complete the form on the back and mail it to ACSA, Attn: Member Services, 1029 J Street Ste 500, Sacramento CA 95814 or have your Accounts Payable log in to the ACSA Portal at payments.acsa.org and follow the steps below:

Steps to Enroll:

1. Click the **My Profile** tab.
2. Select the **Institution Services Enrollment** tab.
3. Enter the required information for each school board member.
4. Click "Add New Row" to enter additional board members.
5. Click **Submit**.

After You Submit:

- ACSA will review and approve all applications.
- Once processed, the invoice will typically appear in your account the next business day.
- Questions? Please email memberservices@acsa.org

VI - A

BOARD OF TRUSTEES MINUTES
Wednesday, November 12, 2025
Library
5:30 p.m. – Regular Meeting Minutes

A regular meeting of the Board of Education of the Blochman Union School District was held at the Benjamin Foxen Elementary School Library on November 12, 2025.

Members present: Shannon Clay, Thomas Gibbons, Jeania Reasner, and Kelly Salas-Ernst. Absent: Daniella Pearce.

- I. **PUBLIC SESSION:** Mrs. Clay called the meeting to order at 5:30 p.m. and led the flag salute.
- II. **Reports**
 - A. **Charter School Reports**
 - i. **Family Partnership Charter School – see report attached**
 - ii. **Trivium Charter Schools** – Trisha Vais reported that enrollment is about 1,000 students. They have closed enrollment for now. They need to find another Special Education teacher before they can reopen enrollment. They just attended a charter school conference where they reviewed a new Student Information System (SIS). The new SIS looks good, and they are hoping to switch soon. Their Classical Showcase starts next week.
 - B. **Teacher Reports - none**
 - C. **Superintendent/Principal's Report** – Doug Brown reported that current enrollment is 207. The Halloween Carnival was very successful. The upper grades and Mrs. Arkinson did a great job putting it together. November 6th was the end of the first trimester and report cards will go home on Friday. There were no upper grade detentions for the entire trimester. Students in grades 1 – 8 will be attending a PCPA performance soon. Basketball is starting. Tryouts are next week.
- III. **ITEMS SCHEDULED FOR INFORMATION**
 - A. **Facilities use - none**
- IV. **ITEMS SCHEDULED FOR DISCUSSION**
 - A. **Facilities update** – Frontier finished moving the internet cable to the new conduit. We are also working on some internet connectivity issues.
 - B. **Mandatory board training** – The board completed their training today. They will also complete Mandated Reporter training before the end of the year.
 - C. **Local Control and Accountability Plan (LCAP)** – The board reviewed the current LCAP structure and agreed that the goals should remain the same.
- V. **CONSENT AGENDA ITEMS**

A. Approval of Minutes

i. Minutes of October 14, 2025 Regular Meeting

***** IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

MOVED:	Jeania Reasner	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

B. Approval of Monthly Warrants – October, 2025

i. Commercial Warrants	\$ 107,013.32
ii. Payroll	\$ 245,480.55
iii. Revolving Fund	\$ 0.00
TOTAL	\$ 352,493.87

***** IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

C. Approval of the 2024/2025 Trivium Charter Schools Unaudited Actual Financial Statements:

- i. Trivium Charter School**
- ii. Trivium Charter School: Adventure**
- iii. Trivium Charter School: Voyage**

***** IT IS RECOMMENDED THAT the Board of Education approve the 2024/2025 Trivium Charter Schools Unaudited Actual Financial Statements as presented:**

MOVED:	Jeania Reasner	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

D. Approval of the 2024/2025 Trivium Charter School's audit report:

***** IT IS RECOMMENDED THAT the Board of Education approve the 2024/2025 Trivium Charter School's audit report as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

VI. ITEMS SCHEDULED FOR ACTION

A. Approval of Benjamin Foxen Elementary School October 2025 Attendance Report

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2025 Attendance Report as presented:**

MOVED:	Jeania Reasner	SECOND:	Thomas Gibbons
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

B. Approval of the 2024/2025 Blochman Union School District Annual and Five-Year Developer Fee report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the 2024/2025 Annual and Five-Year Developer Fee report as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

C. Approval of donations:

- i. Panda Express; \$252.73; ASB 8th Grade**
- ii. Urbane Café; \$200.00; ASB 8th Grade**
- iii. Doug Brown; \$100.00; ASB 8th Grade**

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

D. Approval of inter-district transfers.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

MOVED:	Jeania Reasner	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

VII. PUBLIC COMMENTS - none

VIII. MISCELLANEOUS AGENDA ITEMS

A. Items Proposed for Future Action or Discussion - none

B. Blochman Union School District Board Member Items – Happy Thanksgiving!

C. Items not on the Agenda - none

D. Next regularly scheduled board meeting: December 9, 2025, open session at 5:30 p.m., Library. This will be the annual organizational meeting.

IX. CLOSED SESSION: The board adjourned to closed session at 5:44 p.m., where they may consider and may act on the following:

a. Certificated and Classified Personnel Actions

i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.

X. RECONVENE IN OPEN SESSION – The board reconvened in open session at 5:49 p.m.

A. Report of action taken during closed session – Mrs. Salas-Ernst reported that the board took action on the certificated and classified stipends as presented.

MOVED:	Jeania Reasner	SECOND:	Thomas Gibbons
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Aye		

XI. Adjourn

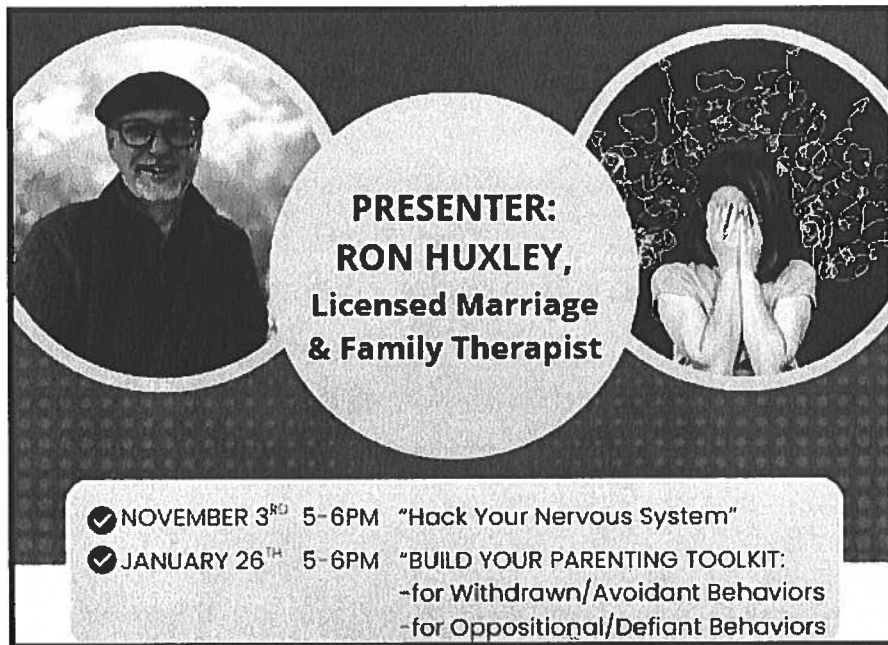
TIME: 5:51 p.m.

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Yes	Jeania Reasner:	Yes
Daniella Pearce:	Absent	Kelly Salas-Ernst:	Yes
Thomas Gibbons:	Yes		

November 2025 FPCS Report

ENROLLMENT: 350

- FPCS Governing Board has a new member with an application for a fifth, forming a full board since 2022.
- The SEL Committee has piloted and adopted the Second Step curriculum to teach and support students emotional awareness and regulation.
- Ron Huxley, LMFT is returning this year for two staff and family education evenings. The flyer was shared with Mr. Brown to forward to BUSD staff.

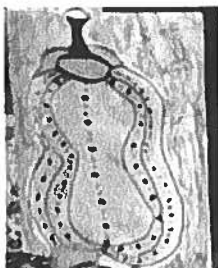


PRESENTER:
RON HUXLEY,
Licensed Marriage
& Family Therapist

✓ NOVEMBER 3RD 5-6PM "Hack Your Nervous System"

✓ JANUARY 26TH 5-6PM "BUILD YOUR PARENTING TOOLKIT:
-for Withdrawn/Avoidant Behaviors
-for Oppositional/Defiant Behaviors"

- MBM hosted their Biography Days with one grade from 2nd - 5th presented their project and dressed as their inspiration to parents and the center school mates.
- The Orcutt and Solvang Middle programs are fundraising for a STEM trip to Universal Studios in Spring.
- Baywood and the K-6 Home Study are taking a trip early November to Monterey Bay Aquarium.
- K6 Home Study Art in Action projects:



VI – B

Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-870836	11/03/2025	Perkins, Adrienne A	01-4300		95.05
01-870837	11/03/2025	805 Dairy Distributing LLC	13-4710		375.50
01-870838	11/03/2025	Amazon Capital Services	01-4300		8.61
01-870839	11/03/2025	California Dept. Of Education	13-4710		171.60
01-870840	11/03/2025	HOME DEPOT CREDIT SERVICES	01-4300		8.03
01-870841	11/03/2025	Insight Public Sector SLED	01-4400		3,335.28
01-870842	11/03/2025	Mission Linen Supply Inc.	01-4300		121.79
01-870843	11/03/2025	Nancy B Shafer, CPA	01-5800		4,344.17
01-870844	11/03/2025	O'Connor Pest Control	01-5800		307.00
01-870845	11/03/2025	PEAC Solutions	01-7439		592.69
01-870846	11/03/2025	Valley Fresh Produce	13-4710		393.80
01-871820	11/10/2025	805 Dairy Distributing LLC	13-4710		361.00
01-871821	11/10/2025	Advanced Wireless	01-5910		287.54
01-871822	11/10/2025	ALD TELECOM	01-5910		12.65
01-871823	11/10/2025	Amazon Capital Services	01-4300	172.66	
			13-4300	62.62	235.28
01-871824	11/10/2025	American Star Tours	01-5800		29,575.70
01-871825	11/10/2025	Coast Networx, Inc.	01-5800		50.00
01-871826	11/10/2025	Go To Communications, Inc.	01-5910		523.94
01-871827	11/10/2025	Jordanos Food Service Division	01-4300	65.74	
			13-4300	295.06	
			13-4710	2,539.80	2,900.60
01-871828	11/10/2025	Matt's Bakery & Brian's Bread	13-4710		188.65
01-871829	11/10/2025	Mission Linen Supply Inc.	01-4300		248.92
01-871830	11/10/2025	Pacific Gas & Electric	01-5520		10.31
01-871831	11/10/2025	Quill LLC	01-4300		29.62
01-871832	11/10/2025	Sisc III Insurance	67-5450		20,456.60
01-871833	11/10/2025	US OMNI & TSACG Compliance	01-5800		50.00
01-871834	11/10/2025	Valley Fresh Produce	13-4710		511.70
01-873028	11/17/2025	805 Dairy Distributing LLC	13-4710		273.00
01-873029	11/17/2025	Best, Best & Krieger LLP	01-5800		298.20
01-873030	11/17/2025	Culligan San Paso	01-4300		272.80
01-873031	11/17/2025	Deere & Company	01-6400		14,459.82
01-873032	11/17/2025	Dell, Inc.	01-4400		546.60
01-873033	11/17/2025	Department Of Justice	01-5800		141.00
01-873034	11/17/2025	Houghton Mifflin Harcourt	01-4100		1,696.95
01-873035	11/17/2025	Jordanos Food Service Division	13-4300	72.02	
			13-4710	27.58-	44.44
01-873036	11/17/2025	Matt's Bakery & Brian's Bread	13-4710		47.60
01-873037	11/17/2025	Mobile Volt Professionals	01-4300		277.02
01-873038	11/17/2025	Nancy B Shafer, CPA	01-5800		4,344.17
01-873039	11/17/2025	Pacific Gas & Electric	01-5520		715.46
01-873040	11/17/2025	US Bank Corporate Payments	01-4100	175.00	
			01-4300	1,331.78	
			01-4400	2,115.78	
			01-5200	376.98	

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

ESCAPE

ONLINE

Page 1 of 2

Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-873040	11/17/2025	US Bank Corporate Payments	01-5800	305.99	
			01-5910	1,500.48	
			13-4300	121.76	
			13-4710	963.93	
			Unpaid Tax	83.07-	6,808.63
01-873041	11/17/2025	Valley Fresh Produce	13-4710		388.00
01-873042	11/17/2025	Viking Mechanical Refr	13-5800		887.00
01-874153	11/24/2025	805 Dairy Distributing LLC	13-4710		206.00
01-874154	11/24/2025	Amazon Capital Services	01-4300		183.12
01-874155	11/24/2025	California Weekly Explorer Inc	01-4100		1,677.99
01-874156	11/24/2025	Golden State Water Company	01-5530		470.50
01-874157	11/24/2025	Houghton Mifflin Harcourt	01-4100		229.51
01-874158	11/24/2025	Jordanos Food Service Division	01-4300	79.88	
			13-4300	274.46	
			13-4710	1,903.44	2,257.78
01-874159	11/24/2025	MarBorg Industries	01-5570		1,394.44
01-874160	11/24/2025	Matt's Bakery & Brian's Bread	13-4710		47.40
01-874161	11/24/2025	Mission Linen Supply Inc.	01-4300		121.79
01-874162	11/24/2025	O'Connor Pest Control	01-5800		92.00
01-874163	11/24/2025	Pacific Gas & Electric	01-5520		117.12
01-874164	11/24/2025	Santa Barbara Co Ed/Communications	01-4300		123.75
01-874165	11/24/2025	SISC Property & Liability Div Attn: Hilda Hankins	01-5450		5,000.00
01-874166	11/24/2025	Smith's Alarms & Elect Inc.	01-5800		120.00
01-874167	11/24/2025	SoCalGas	01-5510		416.26
01-874168	11/24/2025	Success By Design	01-4300		42.88
01-874169	11/24/2025	Valley Fresh Produce	13-4710		398.70
01-874170	11/24/2025	Viking Mechanical Refr	13-5800		365.00
Total Number of Checks			59		109,660.96

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	43	78,466.97
13	Cafeteria Spec Rev Fund	19	10,820.46
67	Self-Insurance Fund 1	1	20,456.60
Total Number of Checks		59	109,744.03
Less Unpaid Tax Liability			83.07-
Net (Check Amount)			109,660.96

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

ESCAPE ONLINE

Page 2 of 2

Pay Date 11/10/2025 through 11/26/2025

EARNINGS by Earnings Code	Income	Adjustments
Regular	196,339.70	

TOTAL 196,339.70

EARNINGS by Group	Income	Adjustments
Base Pay	181,865.87	
Miscellaneous	304.12	
Overtime	38.43	
Stipends	14,739.52	

TOTAL 196,339.70

EARNINGS	Person Type	Female Employees
Certificated	19	14
Classified	16	10
TOTAL	35	24

Vendor Summary for Pay Date 11/10/2025 thru 11/26/2025

Vendor Checks	736.60	3
Vendor Liabilities	127,086.50	25
	127,823.10	28

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	15,578.05		15,578.05	175,009.29
State Withholding	5,625.42		5,625.42	175,009.29
Social Security	5,121.44	5,121.44	10,242.88	82,603.52
Medicare	2,768.39	2,768.39	5,536.78	190,922.15
SUI		95.46	95.46	190,922.15
Workers' Comp		1,743.10	1,743.10	190,922.15
SUBTOTAL	29,093.30	9,728.39	38,821.69	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	929.03	3,558.16	4,487.19	13,271.76
PERS / 62	5,163.36	17,303.70	22,467.06	64,541.95
STRS / 60	8,630.31	16,081.83	24,712.14	84,198.01
STRS / 62	1,339.81	2,507.64	3,847.45	13,129.00
Benefits	4,862.43	500.65	5,363.08	
Misc	555.12		555.12	
Retirement	149.65		149.65	
SUBTOTAL	21,330.41	39,951.98	61,282.39	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Benefits		13,973.50	13,973.50	
Misc	181.48		181.48	
Summer Savings	12,857.75		12,857.75	88,123.92
Taxes	706.29		706.29	58,856.91
SUBTOTAL	13,745.52	13,973.50	27,719.02	
TOTALS	64,169.23	63,653.87	127,823.10	

Cancel/Reissue for Process Date 11/10/2025 thru 11/26/2025

Reissued
Cancel Checks
Void ACH

Pay Date 11/10/2025 through 11/26/2025

BALANCING DATA

NET

Gross Earnings	196,339.70	132,170.47	Net Pay	132,170.47	Direct Deposits	132,170.47	35
District Liability	63,653.87	64,169.23	Deductions	63,653.87	Checks		
	259,993.57	259,993.57	Contributions	259,993.57	Partial Net ACH		
					Negative Net		
					Check Holds		
					Zero Net		
					TOTAL	132,170.47	35

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Accrual Basis

BLOCHMAN REVOLVING FUND
Expenses by Vendor Detail

November 2025

Type	Date	Nm	Memo	Account	Clr	Split	Amount	Balance
TOTAL								0.00

VII – A

Monthly Attendance Summary

Blochman Union Elem
4949 Foxen Canyon Rd.
Santa Maria, CA 93454-9666
Primary Enrollment(Not Track Jumpers)

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List of Included Calendars
25-26 Blochman K-4
25-26 Blochman 5-8

Date Range: November 1, 2025 - November 30, 2025

Days Taught: 13

Attendance Category: 10: Regular Day

District of Apportionment: 4269112: Blochman Union Elem

Grades	Days					IS	IS ADA	ADA	%	Enrollments			Total	Days Account
	Enroll	NC	OR	Possible	UnEx	Ex	Appt			Beginning	Gains	Losses	Ending	
Grade K	247	0	0	247	4	9	234	18.00	94.74	19	0	0	19	247
Grade TK	13	0	0	13	0	0	13	1.00	100.00	1	0	0	1	13
Total KN	260	0	0	260	4	9	247	19.00	95.00	20	0	0	20	260
Grade 01	273	0	0	273	7	11	255	19.62	93.41	21	0	0	21	273
Grade 02	221	0	0	221	6	7	208	16.00	94.12	17	0	0	17	221
Grade 03	260	0	0	260	8	8	244	18.77	93.85	20	0	0	20	260
Total Grades 1-3	754	0	0	754	21	26	707	54.38	93.77	58	0	0	58	754
Grade 04	351	0	0	351	8	11	332	25.54	94.59	27	0	0	27	351
Grade 05	325	0	0	325	5	11	309	23.77	95.08	25	0	0	25	325
Grade 06	325	0	0	325	7	9	309	23.77	95.08	25	0	0	25	325
Total Grades 4-6	1001	0	0	1001	20	31	950	73.08	94.91	77	0	0	77	1001
Grade 07	364	0	0	364	5	16	343	26.38	94.23	28	0	0	28	364
Grade 08	312	0	0	312	3	10	299	23.00	95.83	24	0	0	24	312
Total Grades 7-8	676	0	0	676	8	26	642	49.38	94.97	52	0	0	52	676
Total All Grades	2691	0	0	2691	53	92	2546	195.85	94.61	207	0	0	207	2691

VII – B

December 3, 2025

Board of Trustees
Blochman Union School District
4949 Foxen Canyon Road
Santa Maria, CA 93454

Communication with Those Charged with Governance at the Conclusion of the Audit

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Blochman Union School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the Education Audit Appeals Panel's *Standards and Procedures for Audits of California K-12 Local Education Agencies*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 18, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Blochman Union School District are described in Note 1 to the financial statements. The District adopted the Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and Statement No. 102, *Financial Reporting Model Improvements*. We noted no transactions entered into by Blochman Union School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 3, 2025.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,

Moss, Levy & Hartzheim LLP

Moss, Levy & Hartzheim LLP

**BLOCHMAN UNION SCHOOL DISTRICT
COUNTY OF SANTA BARBARA
SANTA MARIA, CALIFORNIA**

**AUDIT REPORT
June 30, 2025**

BLOCHMAN UNION SCHOOL DISTRICT

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Blochman Union School District
Santa Maria, California

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blochman Union School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Blochman Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2025, on our consideration of the Blochman Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, King & Hallgren LLP

Santa Maria, California
December 3, 2025

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
Assets	
Cash in county treasury	\$ 4,817,999
Revolving cash fund	500
Cash on hand and in banks	37,107
Accounts receivable	655,597
Right to use asset	51,283
Less accumulated amortization	(32,765)
Land	40,517
Construction in progress	206,079
Buildings and improvements	3,039,724
Equipment	566,712
Less accumulated depreciation	(1,124,614)
Total assets	<u><u>8,258,139</u></u>
Deferred Outflows of Resources	
Pensions	880,445
Total deferred outflows of resources	<u><u>880,445</u></u>
Liabilities	
Accounts payable	360,325
Current portion of lease liability	8,862
Total due within one year	<u><u>369,187</u></u>
Long-term liabilities:	
Lease liability	9,131
Net pension liability	2,202,939
Total due after one year	<u><u>2,212,070</u></u>
Total liabilities	<u><u>2,581,257</u></u>
Deferred Inflows of Resources	
Pensions	397,592
Total deferred inflows of resources	<u><u>397,592</u></u>
Net Position	
Net investment in capital assets	2,728,943
Restricted	
Educational programs	75,821
Nutrition	89,188
Associated Student Body	34,867
Unrestricted	3,230,916
Total net position	<u><u>\$ 6,159,735</u></u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Instruction	\$ 1,627,153	\$ -	\$ 361,593	\$ -	\$ (1,265,560)
Instruction-related services:					
Supervision					
Instructional supervision	81,311		47,841		(33,470)
Instructional library, media, and technology	55,285		2,715		(52,570)
School site administration	307,976		9,651		(298,325)
Pupil services:					
Home-to-school transportation	256,573				(256,573)
Food services	256,082	3,212	269,081		16,211
All other pupil services	333,830		135,448		(198,382)
General administration:					
All other general administration	346,188		7,639		(338,549)
Plant services	319,625				(319,625)
Ancillary services	15,681		15,093		(588)
Other outgo	1,203		675		(528)
Depreciation (unallocated)	108,163				(108,163)
Amortization (unallocated)	8,548				(8,548)
Total governmental activities	<u>\$ 3,717,618</u>	<u>\$ 3,212</u>	<u>\$ 849,736</u>	<u>\$ -</u>	<u>(2,864,670)</u>
Taxes and subventions:					
Taxes levied for general purposes					2,266,010
Federal and state aid not restricted to specific purposes					567,519
Interest and investment loss					250,011
Interagency revenues					474,079
Miscellaneous					24,715
Total general revenues					<u>3,582,334</u>
Change in net position					717,664
Net position, beginning of fiscal year					<u>5,442,071</u>
Net position, end of fiscal year					<u>\$ 6,159,735</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 4,689,823	\$ 68,500	\$ 4,758,323
Cash on Hand and in Banks	1,199	35,908	37,107
Cash in Revolving Fund	500	-	500
Accounts Receivable	615,559	39,681	655,240
Total Assets	<u>\$ 5,307,081</u>	<u>\$ 144,089</u>	<u>\$ 5,451,170</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 358,743	\$ 1,582	\$ 360,325
Total Liabilities	<u>358,743</u>	<u>1,582</u>	<u>360,325</u>
Fund Balances:			
Nonspendable	500	-	500
Restricted	75,821	124,055	199,876
Assigned	-	18,452	18,452
Unassigned	4,872,017	-	4,872,017
Total Fund Balances	<u>4,948,338</u>	<u>142,507</u>	<u>5,090,845</u>
Total Liabilities and Fund Balances	<u>\$ 5,307,081</u>	<u>\$ 144,089</u>	<u>\$ 5,451,170</u>

The accompanying notes are an integral part of this statement.

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

Total fund balances - governmental funds \$ 5,090,845

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

Capital assets at historical cost	\$ 3,853,032	
Accumulated depreciation	(1,124,614)	
Right to use assets at historical cost	51,283	
Accumulated amortization	<u>(32,765)</u>	
Net		2,746,936

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

Net pension liability	\$ (2,202,939)	
Lease liability	<u>(17,993)</u>	
Total		(2,220,932)

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

Deferred inflows of resources relating to pensions	\$ (397,592)	
Deferred outflows of resources relating to pensions	<u>880,445</u>	
Net		482,853

Internal service funds are used to charge the cost of services to the individual funds.

The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position. 60,033

Total net position - governmental activities \$ 6,159,735

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICTSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 1,581,252	\$ -	\$ 1,581,252
Education Protection Account Funds	765,852	-	765,852
Local Sources	346,582	-	346,582
Federal Revenue	104,577	144,302	248,879
Other State Revenue	483,748	123,471	607,219
Other Local Revenue	864,879	20,619	885,498
Total Revenues	<u>4,146,890</u>	<u>288,392</u>	<u>4,435,282</u>
Expenditures:			
Current:			
Instruction	1,630,236	-	1,630,236
Instruction - Related Services	445,279	-	445,279
Pupil Services	590,955	248,919	839,874
Ancillary Services	-	15,681	15,681
General Administration	358,437	-	358,437
Plant Services	320,068	-	320,068
Other Outgo	1,203	-	1,203
Capital Outlay	899,064	7,163	906,227
Debt Service:			
Principal	8,600	-	8,600
Interest	600	-	600
Total Expenditures	<u>4,254,442</u>	<u>271,763</u>	<u>4,526,205</u>
Net Change in Fund Balances	(107,552)	16,629	(90,923)
Fund Balances, July 1	5,055,890	125,878	5,181,768
Fund Balances, June 30	<u>\$ 4,948,338</u>	<u>\$ 142,507</u>	<u>\$ 5,090,845</u>

The accompanying notes are an integral part of this statement.

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

Total net change in fund balances - governmental funds	\$	(90,923)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$906,227 is more than depreciation expense of \$(108,163) in the period.		798,064
Right to use assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the length of the lease. This is the amount by which additions to right to use assets of \$0 is less than amortized expense of \$(8,548) and adjustments to right to use asset of \$0.		(8,548)
The issuance of lease payable provides current financial resources to governmental funds, while the repayment of the principal of lease payable consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. The amount is the net effect of these differences in the treatment of lease payable and related items.		
Adjustment to lease liability	\$	-
Principal payments on lease payable		<u>8,600</u>
		8,600
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual basis pension costs and actual employer contributions was:		5,194
Internal service funds are used by the District to charge the costs of service to individual funds. The net income of internal service funds is reported in governmental activities.		<u>5,277</u>
Changes in net position - governmental activities	\$	<u><u>717,664</u></u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT

STATEMENT OF NET POSITION

INTERNAL SERVICE FUND

JUNE 30, 2025

		Governmental Activities Internal Service Fund Self-Insurance Fund
ASSETS:		
Current Assets:		
Cash in County Treasury	\$	59,676
Accounts Receivable		357
Total Current Assets		60,033
Total Assets		60,033
LIABILITIES:		
Total Liabilities		-
NET POSITION:		
Unrestricted (Deficit)		60,033
Total Net Position	\$	60,033

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION - INTERNAL SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Governmental Activities Internal Service Fund Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 249,857
Total Revenues	<u>249,857</u>
Operating Expenses:	
Services and Other Operating Expenses	<u>245,728</u>
Total Expenses	<u>245,728</u>
Operating Income (Loss)	<u>4,129</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>1,148</u>
Total Non-Operating Revenues (Expenses)	<u>1,148</u>
Change In Net Position	5,277
Total Net Position - Beginning	54,756
Total Net Position - Ending	<u>\$ 60,033</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2025

	Governmental Activities Internal Service Fund Self-Insurance Fund
Cash Flows from Operating Activities:	
Cash Received for Services	\$ 249,857
Cash Payments for Services and Other Operating Expenses	(245,728)
Net Cash Provided (Used) by Operating Activities	<u>4,129</u>
Cash Flows from Investing Activities:	
Interest Received	1,051
Net Cash Provided (Used) for Investing Activities	<u>1,051</u>
Net Increase (Decrease) in Cash and Cash Equivalents	5,180
Cash and Cash Equivalents at July 1, 2024	54,496
Cash and Cash Equivalents at June 30, 2025	<u>\$ 59,676</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ 4,129
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,129</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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

B. Reporting Entity

The reporting entity is the Blochman Union School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, GASB Statement No. 80 and GASB Statement No. 90.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide statements differ from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds presents increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the internal service fund include the cost of insurance premiums and claims related to self-insurance.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds also use the accrual basis of accounting.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within one year after fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Pensions:

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

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and proprietary funds as follows:

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Major Governmental Funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Nonmajor Governmental Fund:

Special Revenue Funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains three nonmajor special revenue funds:

1. The Associated Student Body Fund is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.
2. The Deferred Maintenance Fund is used for the purpose of major repair or replacement of the District's property.
3. The Cafeteria Fund is used for revenues and expenditures made to operate the District's cafeteria.

Capital Project Funds are used to account for the acquisitions and/or construction of all major governmental capital assets. The District maintains one nonmajor capital project fund:

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA). There was no financial activity in this fund during the fiscal year ended June 30, 2025.

Nonmajor Proprietary Fund:

Internal Service Funds are used to account for services rendered on a cost-reimbursement basis within the District. The District maintains one internal service fund:

The Self-Insurance Fund is used to provide medical benefits to school employees.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District Superintendent during the fiscal year to give consideration to unanticipated income and expenditures.

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

G. Encumbrances

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

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

I. Statement of Cash Flows

For the purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

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

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

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

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Prepaid Items

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred. The District did not have prepaid items at June 30, 2025.

4. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed capital assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of a capital asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the capital assets or materially extend the capital assets' lives are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

4. Capital Assets (Continued)

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

5. Unearned Revenue

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

6. Compensated Absences

Unused employee vacation benefits are paid out at the end of the year, so the District does not accrue a liability at fiscal year end.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

7. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed list of the deferred inflows of resources the District has recognized.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

9. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

9. Fund Balances (Continued)

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

10. Property Taxes

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1) and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

11. Right to Use Assets

The District has recorded right to use lease assets as a result of implementing GASB Statement No. 87. The right to use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

K. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 103 "Financial Reporting Model Improvements" The provisions of this statement are effective for fiscal years beginning after June 15, 2025.

Statement No. 104 "Disclosure of Certain Capital Assets" The provisions of this statement are effective for fiscal years beginning after June 15, 2025.

NOTE 2 – CASH AND INVESTMENTS

The District's cash and investments at June 30, 2025, consisted of the following:

Cash on hand and in banks	\$ 37,607
Cash and investments with the County Treasurer	4,817,999
Total cash in investments	<u>\$ 4,855,606</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in county treasury, statement of net position	\$ 4,817,999
Cash in revolving fund, statement of net position	500
Cash on hand and in banks, statement of net position	<u>37,107</u>
Total cash in investments	<u>\$ 4,855,606</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District did not have investments that are measured under Level 1, Level 2, or Level 3.

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury as part of the common investment pool (\$4,817,999 as of June 30, 2025). The fair value of this pool as of that date, as provided by the plan sponsor, was \$4,817,999. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds.

The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$37,107 as of June 30, 2025) and in the revolving fund (\$500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	\$ 4,817,999	\$ 4,817,999	\$ -	\$ -	\$ -
Total	<u>\$ 4,817,999</u>	<u>\$ 4,817,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Interest Rate Risk (Continued)

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Santa Barbara County Investment Pool	\$ 4,817,999	N/A	\$ -	\$ -	\$ -	\$ 4,817,999
Total	\$ 4,817,999		\$ -	\$ -	\$ -	\$ 4,817,999

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District's investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

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

NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds was as follows:

Fund	Excess Expenditures
Major Governmental Fund:	
General Fund	
Services And Other Operating Expenditures	\$ 6,618
Interest	600

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 – RECEIVABLES

Receivables at June 30, 2025 consisted of the following:

	General Fund	Other Governmental Funds	Proprietary Fund
Federal Government:			
Federal programs	\$ 26,782	\$ 21,156	\$ -
State Government:			
LCFF	44,307		
Categorical aid programs	26,364	17,952	
Lottery	14,665		
Local Sources:			
Charter schools	474,079		
Miscellaneous	1,220		
Interest	28,142	573	357
Totals	<u>\$ 615,559</u>	<u>\$ 39,681</u>	<u>\$ 357</u>

NOTE 5 – RIGHT TO USE ASSET

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

	Balance July 1, 2024	Additions	Reductions	Adjustments	Balance June 30, 2025
Right to use assets					
Leased portables	\$ 51,283	\$ -	\$ -	\$ -	\$ 51,283
Total right to use assets	<u>51,283</u>				<u>51,283</u>
Less accumulated amortization for:					
Leased portables	24,217	8,548			32,765
Total accumulated amortization	<u>24,217</u>	<u>8,548</u>			<u>32,765</u>
Right to use assets, net	<u>\$ 27,066</u>	<u>\$ (8,548)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,518</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the fiscal year ended June 30, 2025 is shown below:

Governmental Activities

	Balance July 1, 2024	Additions	Deductions	Transfers	Balance June 30, 2025
Capital assets, not being depreciated:					
Land	\$ 40,517	\$ -	\$ -	\$ -	\$ 40,517
Construction in progress	675,589	228,683		(698,193)	206,079
Total capital assets, not being depreciated	<u>\$ 716,106</u>	<u>\$ 228,683</u>	<u>\$ -</u>	<u>\$ (698,193)</u>	<u>\$ 246,596</u>
Capital assets, being depreciated:					
Buildings and improvements	\$ 1,764,805	\$ 576,726	\$ -	\$ 698,193	\$ 3,039,724
Equipment	498,654	100,818	32,760		566,712
Total capital assets, being depreciated	<u>2,263,459</u>	<u>677,544</u>	<u>32,760</u>	<u>698,193</u>	<u>3,606,436</u>
Less accumulated depreciation for:					
Buildings and improvements	674,966	82,859			757,825
Equipment	374,245	25,304	32,760		366,789
Total accumulated depreciation	<u>1,049,211</u>	<u>108,163</u>	<u>32,760</u>	<u>-</u>	<u>1,124,614</u>
Total capital assets, being depreciated	<u>\$ 1,214,248</u>	<u>\$ 569,381</u>	<u>\$ -</u>	<u>\$ 698,193</u>	<u>\$ 2,481,822</u>
Governmental activities, capital assets, net	<u>\$ 1,930,354</u>	<u>\$ 798,064</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,728,418</u>
Governmental Activities:					
Unallocated	\$ 108,163				
Total depreciation expense	<u>\$ 108,163</u>				

NOTE 7 – PENSION PLANS

State Teachers' Retirement System (CalSTRS)

A. General Information about the Pension Plan

Plan Descriptions – All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

Benefits Provided – The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

A. General Information about the Pension Plan (Continued)

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contribution rates	10.250%	10.205%
Required employer contribution rates	19.100%	19.100%
Required state contributions rates	10.828%	10.828%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Annual Comprehensive Financial Report (ACFR). The CalSTRS' ACFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Contributions – Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

On-Behalf Payments – The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions to CalSTRS.

For the fiscal year ended June 30, 2025, the contributions recognized as part of pension expense were as follows:

Contribution - employer	\$	170,365
Contribution - state		83,954
	<u>\$</u>	<u>254,319</u>

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

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

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

District's proportionate share of the net pension liability	\$	906,248
State's proportionate share of the net pension liability associated with the District		484,168
Total	\$	<u>1,390,416</u>

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the District's proportion was .0013%, which increased by .0002 from its proportion measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$43,987. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 102,517	\$ 39,654
Changes of assumptions	3,967	61,886
Net difference between projected and actual earning on pension plan investments		3,703
Changes in proportion and differences between District contributions and proportionate share of contributions	117,775	271,508
District contributions subsequent to the measurement date	<u>191,023</u>	
Total	<u>\$ 415,282</u>	<u>\$ 376,751</u>

\$191,023 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2026	\$ (77,098)
2027	53,638
2028	(37,548)
2029	(52,603)
2030	(12,421)
Thereafter	(26,460)
	<u>\$ (152,492)</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.25%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In January 31, 2020, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2015 through June 30, 2018 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2015 through June 30, 2018 Experience Analysis on the CalSTRS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance – PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on January 31, 2020, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

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

*10 year geometric average

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease		6.10%
Net Pension Liability	\$	1,611,920
Current Discount Rate		7.10%
Net Pension Liability	\$	906,248
1% Increase		8.10%
Net Pension Liability	\$	316,984

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

C. Payable to the Pension Plan

At June 30, 2025, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2025.

California Public Employees' Retirement System (CalPERS)

A. General Information About the Pension Plan

Plan Description - The Blochman Union School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided—The STRP Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalPERS

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

A. General Information About the Pension Plan (Continued)

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the fiscal year ended June 30, 2025, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2025 are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.50%
Required employee contribution rates	7.000%	8.000%
Required employer contribution rates	27.050%	27.050%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Annual Comprehensive Financial Report (ACFR). The CalPERS' ACFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

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

For the fiscal year ended June 30, 2025, the contributions recognized as part of pension expense were as follows:

Contribution - employer	\$ 194,795
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As of June 30, 2025, the District reported a net pension liability for its proportionate share of the net pension liability of \$1,296,691.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the District's proportion was .0036%, which was the same as its proportion measured as of June 30, 2023.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2025, the District recognized pension expense of \$301,440. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 108,708	\$ 9,280
Changes of assumptions	28,661	
Net difference between projected and actual earning on pension plan investments	50,369	
Changes in proportion and differences between District contributions and proportionate share of contributions	78,102	11,561
District contributions subsequent to the measurement date	199,323	
Total	<u>\$ 465,163</u>	<u>\$ 20,841</u>

\$199,323 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2026	\$ 97,239
2027	152,064
2028	11,635
2029	(15,939)
	<u>\$ 244,999</u>

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

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry age normal
Discount Rate	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies
Post-retirement Benefit Increases	2% until PPPA floor on purchasing power applies, 2.30% thereafter

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on testing the plans, the tests revealed the assets would not run out. Therefore, the current 6.90 percent discount rate is appropriate, and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB Statement No. 68 section.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term project portfolio return.

The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Expected Real Rate of Return Years 1-10(a)(b)</u>
Global Equity - cap weighted	30%	4.54%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	-5%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.30% was used for this period

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

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease		5.90%
Net Pension Liability	\$	1,926,243
Current Discount Rate		6.90%
Net Pension Liability	\$	1,296,691
1% Increase		7.90%
Net Pension Liability	\$	776,628

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2025, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2025.

NOTE 8 – LEASE LIABILITY

On March 26, 2021, the District agreed to terms to lease 2 classroom portables commencing September 1, 2021 and ending on August 31, 2024 for an annual payment of \$9,200 on September 1 of each year of the lease. The lease liability is measured at a discount rate of 3%, which is the US Treasury bill interest rate. As a result of the lease, the District has recorded a right to use asset of \$26,793. The lease was extended in September 2024 for the same terms ending August 31, 2027. The District's right of use asset was adjusted to \$51,283 for this extension.

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2026	\$ 8,862	\$ 338	\$ 9,200
2027	9,131	69	9,200
	<u>\$ 17,993</u>	<u>\$ 407</u>	<u>\$ 18,400</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – LONG-TERM LIABILITIES – SCHEDULE OF CHANGES

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2025, is shown below:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Net pension liability	\$ 2,494,379	\$ -	\$ 291,440	\$ 2,202,939	\$ -
Lease liability	26,593		8,600	17,993	8,862
	<u>\$ 2,520,972</u>	<u>\$ -</u>	<u>\$ 300,040</u>	<u>\$ 2,220,932</u>	<u>\$ 8,862</u>

NOTE 10 – NET POSITION

The government-wide, proprietary funds, and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduces the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

NOTE 11 – FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable			
Revolving cash	\$ 500	\$ -	\$ 500
Restricted			
Expanded Learning Opportunities Program	47,845		47,845
Special Education	22,453		22,453
Child nutrition		89,188	89,188
Classified School Employee Professional Development Block Grant	471		471
Arts and Music in Schools	2,515		2,515
Other state	1,207		1,207
Other local	1,330		1,330
Associated Student Body		34,867	34,867
Assigned			
Deferred maintenance projects		18,452	18,452
Unassigned	<u>4,872,017</u>		<u>4,872,017</u>
Total	<u>\$ 4,948,338</u>	<u>\$ 142,507</u>	<u>\$ 5,090,845</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 12 – JOINT VENTURES (Joint Powers Agreements)

The Blochman Union School District participates in three joint ventures under joint powers agreements (JPA's); the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationship between the Blochman Union School District and the JPA's are such that none of the JPAs are a component unit of the Blochman Union School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than those of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

Self-Insurance Program for Employees (S.I.P.E.)

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

The Self-Insured Schools of California II (S.I.S.C. II)

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of coverage requested.

The Self-Insured Schools of California III (S.I.S.C. III)

S.I.S.C III arranges for and provides health and welfare insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of health and welfare insurance provided.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

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

Litigation

According to the District's staff and attorney, no contingent liabilities are outstanding, and no lawsuits are pending of any real financial consequence.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS

The District offers no postemployment benefits other than pension benefits.

REQUIRED SUPPLEMENTARY INFORMATION

BLOCHMAN UNION SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,598,263	\$ 1,581,252	\$ 1,581,252	\$ -
Education Protection Account Funds	741,596	765,852	765,852	-
Local Sources	334,582	346,582	346,582	-
Federal Revenue	99,290	104,577	104,577	-
Other State Revenue	364,569	439,441	483,748	44,307
Other Local Revenue	200,250	864,879	864,879	-
Total Revenues	<u>3,338,550</u>	<u>4,102,583</u>	<u>4,146,890</u>	<u>44,307</u>
Expenditures:				
Current:				
Certificated Salaries	1,343,516	1,251,184	1,251,184	-
Classified Salaries	533,611	583,813	583,813	-
Employee Benefits	757,906	748,917	748,917	-
Books And Supplies	193,363	183,426	183,426	-
Services And Other Operating Expenditures	588,057	571,017	577,635	(6,618)
Other Outgo	18,951	1,203	1,203	-
Capital Outlay	961,064	899,064	899,064	-
Debt Service:				
Principal	18,000	15,815	8,600	7,215
Interest	-	-	600	(600)
Total Expenditures	<u>4,414,468</u>	<u>4,254,439</u>	<u>4,254,442</u>	<u>(3)</u>
Net Change in Fund Balance	(1,075,918)	(151,856)	(107,552)	44,304
Fund Balance, July 1	5,055,890	5,055,890	5,055,890	-
Fund Balance, June 30	<u>\$ 3,979,972</u>	<u>\$ 4,904,034</u>	<u>\$ 4,948,338</u>	<u>\$ 44,304</u>

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years
As of June 30, 2025

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2025	2024	2023	2022	2021
Proportion of the net pension liability	0036 %	.0036 %	.0031 %	0032 %	.0026 %
Proportionate share of the net pension liability	\$ 1,296,691	\$ 1,314,191	\$ 1,050,154	\$ 643,679	\$ 803,054
Covered payroll	\$ 715,626	\$ 631,675	\$ 469,555	\$ 454,821	\$ 376,386
Proportionate share of the net pension liability as percentage of covered payroll	181.20 %	208.05 %	223.65 %	141.52 %	213.36 %
Plan's total pension liability	\$ 128,972,454,994	\$ 120,513,549,175	\$ 113,794,594,060	\$ 106,857,487,903	\$ 102,289,672,089
Plan's fiduciary net position	\$ 93,233,655,349	\$ 84,314,661,436	\$ 79,385,508,859	\$ 86,523,055,855	\$ 71,606,596,106
Plan fiduciary net position as a percentage of the total pension liability	72.29 %	69.96 %	69.76 %	80.97 %	70.00 %
	2020	2019	2018	2017	2016
Proportion of the net pension liability	0025 %	.0021 %	.0020 %	.0022 %	.0016 %
Proportionate share of the net pension liability	\$ 727,159	\$ 565,559	\$ 470,608	\$ 435,080	\$ 233,403
Covered payroll	\$ 345,632	\$ 279,776	\$ 251,382	\$ 241,394	\$ 175,304
Proportionate share of the net pension liability as percentage of covered payroll	210.39 %	202.15 %	187.21 %	180.24 %	133.14 %
Plan's total pension liability	\$ 97,300,991,939	\$ 91,459,283,785	\$ 84,871,025,628	\$ 75,663,026,434	\$ 71,651,164,353
Plan's fiduciary net position	\$ 68,156,740,617	\$ 64,796,135,561	\$ 60,998,386,333	\$ 55,912,964,588	\$ 56,911,065,643
Plan fiduciary net position as a percentage of the total pension liability	70.05 %	70.85 %	71.87 %	73.90 %	79.43 %

Notes to Schedule

There were no changes in assumptions for the fiscal year ended June 30, 2025

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years
As of June 30, 2025

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2025	2024	2023	2022	2021
Proportion of the net pension liability	.0013 %	.0015 %	.0015 %	.0016 %	.0015 %
Proportionate share of the net pension liability	\$ 906,248	\$ 1,180,188	\$ 1,032,609	\$ 740,036	\$ 1,451,992
State's proportionate share of net pension liability associated with the District	484,168	550,191	656,094	375,779	951,730
Total	<u>\$ 1,390,416</u>	<u>\$ 1,730,379</u>	<u>\$ 1,688,703</u>	<u>\$ 1,115,815</u>	<u>\$ 2,403,722</u>
Covered payroll	\$ 891,963	\$ 905,717	\$ 882,210	\$ 870,966	\$ 807,444
Proportionate share of the net pension liability as percentage of covered payroll	101.60 %	130.30 %	117.05 %	84.97 %	179.83 %
Plan's total pension liability	\$ 408,183,075,000	\$ 393,082,157,000	\$ 369,543,996,000	\$ 355,802,665,000	\$ 343,894,793,000
Plan's fiduciary net position	\$ 341,017,675,995	\$ 316,918,509,995	\$ 300,056,284,995	\$ 310,293,452,995	\$ 246,983,743,955
Plan fiduciary net position as a percentage of the total pension liability	83.55 %	80.62 %	81.20 %	87.21 %	71.82 %

	2020	2019	2018	2017	2016
Proportion of the net pension liability	.0014 %	.0013 %	.0013 %	.0013 %	.0014 %
Proportionate share of the net pension liability	\$ 1,263,305	\$ 1,226,082	\$ 1,191,561	\$ 1,075,461	\$ 931,530
State's proportionate share of net pension liability associated with the District	1,155,108	685,910	729,279	623,799	492,668
Total	<u>\$ 2,418,413</u>	<u>\$ 1,911,992</u>	<u>\$ 1,920,840</u>	<u>\$ 1,699,260</u>	<u>\$ 1,424,198</u>
Covered payroll	\$ 760,154	\$ 709,245	\$ 675,906	\$ 671,491	\$ 612,905
Proportionate share of the net pension liability as percentage of covered payroll	166.19 %	172.87 %	176.29 %	160.16 %	151.99 %
Plan's total pension liability	\$ 329,179,470,000	\$ 316,777,450,000	\$ 302,770,146,000	\$ 269,994,690,000	\$ 259,146,248,000
Plan's fiduciary net position	\$ 238,861,887,995	\$ 224,868,634,995	\$ 210,289,899,995	\$ 189,113,486,995	\$ 191,822,335,995
Plan fiduciary net position as a percentage of the total pension liability	72.56 %	70.99 %	69.46 %	70.04 %	74.02 %

Notes to Schedule

There were no changes in assumptions for the fiscal year ended June 30, 2025.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
Last 10 Years
As of June 30, 2025

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution (actuarially determined)	\$ 199,323	\$ 190,929	\$ 160,256	\$ 107,575	\$ 94,148
Contribution in relation to the actuarially determined contributions	<u>(199,323)</u>	<u>(190,929)</u>	<u>(160,256)</u>	<u>(107,575)</u>	<u>(94,148)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 736,869	\$ 715,626	\$ 631,675	\$ 469,555	\$ 454,821
Contributions as a percentage of covered payroll	27.05 %	26.68 %	25.37 %	22.91 %	20.70 %
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution (actuarially determined)	\$ 74,227	\$ 62,428	\$ 43,452	\$ 34,912	\$ 28,598
Contribution in relation to the actuarially determined contributions	<u>(74,227)</u>	<u>(62,428)</u>	<u>(43,452)</u>	<u>(34,912)</u>	<u>(28,598)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 376,386	\$ 345,632	\$ 279,776	\$ 251,382	\$ 241,394
Contributions as a percentage of covered payroll	19.72 %	18.06 %	15.53 %	13.89 %	11.85 %

Notes to Schedule

There were no changes in assumptions for the fiscal year ended June 30, 2025.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
Last 10 Years
As of June 30, 2025

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution (actuarially determined)	\$ 191,023	\$ 170,365	\$ 172,992	\$ 149,270	\$ 140,661
Contribution in relation to the actuarially determined contributions	<u>(191,023)</u>	<u>(170,365)</u>	<u>(172,992)</u>	<u>(149,270)</u>	<u>(140,661)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,000,120	\$ 891,963	\$ 905,717	\$ 882,210	\$ 870,966
Contributions as a percentage of covered payroll	19.10 %	19.10 %	19.10 %	16.92 %	16.15 %
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution (actuarially determined)	\$ 138,073	\$ 123,753	\$ 104,344	\$ 85,029	\$ 72,051
Contribution in relation to the actuarially determined contributions	<u>(138,073)</u>	<u>(123,753)</u>	<u>(104,344)</u>	<u>(85,029)</u>	<u>(72,051)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 807,444	\$ 760,154	\$ 709,245	\$ 675,906	\$ 671,491
Contributions as a percentage of covered payroll	17.10 %	16.28 %	14.71 %	12.58 %	10.73 %

Notes to Schedule

There were no changes in assumptions for the fiscal year ended June 30, 2025.

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SUPPLEMENTARY INFORMATION SECTION

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 68,500	\$ -	\$ 68,500
Cash on Hand and in Banks	35,908	-	35,908
Accounts Receivable	39,681	-	39,681
Total Assets	<u>\$ 144,089</u>	<u>\$ -</u>	<u>\$ 144,089</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 1,582	\$ -	\$ 1,582
Total Liabilities	<u>1,582</u>	<u>-</u>	<u>1,582</u>
Fund Balances:			
Restricted	124,055	-	124,055
Assigned	18,452	-	18,452
Total Fund Balances	<u>142,507</u>	<u>-</u>	<u>142,507</u>
Total Liabilities and Fund Balances	<u>\$ 144,089</u>	<u>\$ -</u>	<u>\$ 144,089</u>

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:			
Federal Revenue	\$ 144,302	\$ -	\$ 144,302
Other State Revenue	123,471	-	123,471
Other Local Revenue	20,619	-	20,619
Total Revenues	<u>288,392</u>	<u>-</u>	<u>288,392</u>
Expenditures:			
Current:			
Pupil Services	248,919	-	248,919
Ancillary Services	15,681	-	15,681
Capital Outlay	7,163	-	7,163
Total Expenditures	<u>271,763</u>	<u>-</u>	<u>271,763</u>
Net Change in Fund Balances	16,629	-	16,629
Fund Balances, July 1	125,878	-	125,878
Fund Balances, June 30	<u>\$ 142,507</u>	<u>\$ -</u>	<u>\$ 142,507</u>

BLOCHMAN UNION SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2025

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS:				
Cash in County Treasury	\$ -	\$ 50,198	\$ 18,302	\$ 68,500
Cash on Hand and in Banks	34,867	1,041	-	35,908
Accounts Receivable	-	39,531	150	39,681
Total Assets	<u>\$ 34,867</u>	<u>\$ 90,770</u>	<u>\$ 18,452</u>	<u>\$ 144,089</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ -	\$ 1,582	\$ -	\$ 1,582
Total Liabilities	<u>-</u>	<u>1,582</u>	<u>-</u>	<u>1,582</u>
Fund Balances:				
Restricted	34,867	89,188	-	124,055
Assigned	-	-	18,452	18,452
Total Fund Balances	<u>34,867</u>	<u>89,188</u>	<u>18,452</u>	<u>142,507</u>
Total Liabilities and Fund Balances	<u>\$ 34,867</u>	<u>\$ 90,770</u>	<u>\$ 18,452</u>	<u>\$ 144,089</u>

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Federal Revenue	\$ -	\$ 144,302	\$ -	\$ 144,302
Other State Revenue	-	123,471	-	123,471
Other Local Revenue	15,093	4,520	1,006	20,619
Total Revenues	<u>15,093</u>	<u>272,293</u>	<u>1,006</u>	<u>288,392</u>
Expenditures:				
Current:				
Pupil Services	-	248,919	-	248,919
Ancillary Services	15,681	-	-	15,681
Capital Outlay	-	7,163	-	7,163
Total Expenditures	<u>15,681</u>	<u>256,082</u>	<u>-</u>	<u>271,763</u>
Net Change in Fund Balances	(588)	16,211	1,006	16,629
Fund Balances, July 1	35,455	72,977	17,446	125,878
Fund Balances, June 30	<u>\$ 34,867</u>	<u>\$ 89,188</u>	<u>\$ 18,452</u>	<u>\$ 142,507</u>

BLOCHMAN UNION SCHOOL DISTRICT
 ASSOCIATED STUDENT BODY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 15,093	\$ 15,093	\$ -
Total Revenues	<u>15,093</u>	<u>15,093</u>	<u>-</u>
Expenditures:			
Current:			
Books And Supplies	15,681	15,681	-
Total Expenditures	<u>15,681</u>	<u>15,681</u>	<u>-</u>
Excess (Deficiency) of Revenues			
Net Change in Fund Balance	(588)	(588)	-
Fund Balance, July 1	35,455	35,455	-
Fund Balance, June 30	<u>\$ 34,867</u>	<u>\$ 34,867</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
CAFETERIA FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 144,302	\$ 144,302	\$ -
Other State Revenue	123,471	123,471	-
Other Local Revenue	4,520	4,520	-
Total Revenues	<u>272,293</u>	<u>272,293</u>	<u>-</u>
Expenditures:			
Current:			
Classified Salaries	82,534	82,534	-
Employee Benefits	29,206	29,206	-
Books And Supplies	127,492	127,492	-
Services And Other Operating Expenditures	9,687	9,687	-
Capital Outlay	7,163	7,163	-
Total Expenditures	<u>256,082</u>	<u>256,082</u>	<u>-</u>
Net Change in Fund Balance	16,211	16,211	-
Fund Balance, July 1	72,977	72,977	-
Fund Balance, June 30	<u>\$ 89,188</u>	<u>\$ 89,188</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 1,006	\$ 1,006	\$ -
Total Revenues	<u>1,006</u>	<u>1,006</u>	<u>-</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,006	1,006	-
Fund Balance, July 1	17,446	17,446	-
Fund Balance, June 30	<u>\$ 18,452</u>	<u>\$ 18,452</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
CAPITAL FACILITIES FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Total Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, July 1	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -

BLOCHMAN UNION SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2025

The Blochman Union School District was established around 1883 and is located within Santa Barbara County. There were no changes in the boundaries of the District during the current fiscal year. The District currently operates one elementary for grades kindergarten through eighth.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Shannon Clay	President	2026
Daniella Pearce	Clerk	2028
Tom Gibbons	Member	2026
Kelly Salas-Ernst	Member	2028
Jeania Reasner	Member	2028

ADMINISTRATION

Doug Brown
Superintendent/Principal

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through third	82.17	81.49
Fourth through sixth	67.71	67.44
Seventh and eighth	<u>47.28</u>	<u>46.42</u>
	<u>197.16</u>	<u>195.35</u>

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

There were no audit findings which resulted in necessary revisions to attendance.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Grade Level	Ed. Code 46207 Minutes Requirement	2024-25 Actual Minutes	Number of days Traditional Calendar	Status
Kindergarten	36,000	57,300	180	In compliance
Grade 1	50,400	54,600	180	In compliance
Grade 2	50,400	54,600	180	In compliance
Grade 3	50,400	54,600	180	In compliance
Grade 4	54,000	54,600	180	In compliance
Grade 5	54,000	54,600	180	In compliance
Grade 6	54,000	54,600	180	In compliance
Grade 7	54,000	54,600	180	In compliance
Grade 8	54,000	54,600	180	In compliance

Districts must maintain their instructional minutes at the Education Code Section 46207 minutes requirement and the days requirement as defined in Education Code Section 41420.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its targeted funding.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

<u>General Fund</u>	<u>2026 (budget)</u> <u>(note 2)</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Revenues and other financial sources	\$ 3,376,092	\$ 4,146,890	\$ 3,836,439	\$ 3,568,430
Expenditures	3,467,099	4,254,442	3,491,851	3,168,205
Other uses and transfers				
Total outgo	3,467,099	4,254,442	3,491,851	3,168,205
Change in fund balance	(91,007)	(107,552)	344,588	400,225
Ending fund balance	\$ 4,857,331	\$ 4,948,338	\$ 5,055,890	\$ 4,711,302
Available reserves (note 1)	\$ 4,847,446	\$ 4,872,017	\$ 4,779,961	\$ 4,314,492
Reserve for economic uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated/unassigned fund balance	\$ 4,847,446	\$ 4,872,017	\$ 4,779,961	\$ 4,314,492
Available reserves as a percentage of total outgo	139.8%	114.5%	136.9%	136.2%
Total long-term liabilities	\$ 2,212,070	\$ 2,220,932	\$ 2,520,972	\$ 2,091,894
Average daily attendance at P-2	197	197	187	167

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

The General Fund balance has increased by \$237,036 over the past two fiscal years. The fiscal year 2025-26 budget projects a decrease of \$91,007. For a District of this size, the State recommends available reserves of at least the greater of \$80,000 or 5%.

The District has incurred an operating deficit in the past fiscal year and an operating surplus in the two previous fiscal years. The District anticipates an operating deficit during the 2025-26 fiscal year. Total long-term liabilities have increased by \$129,038 over the past two fiscal years.

Average daily attendance has increased by 30 over the past two fiscal years. No change in ADA is anticipated during the fiscal year 2025-26.

NOTES:

1. Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
2. Budget 2026 is included for analytical purposes only and has not been subjected to audit.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
JUNE 30, 2025

<u>Charter School</u>	<u>Charter School Number</u>	<u>Inclusion in Financial Statements</u>
Family Partnership Home Study	0763	Not Included
Trivium Charter School	1319	Not Included
Trivium Charter School Adventure	1994	Not Included
Trivium Charter School Voyage	1995	Not Included

BLOCHMAN UNION SCHOOL DISTRICT**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2025**

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>
June 30, 2025, annual financial and budget report fund balances/net position	\$ 4,904,031	\$ 18,452
Understatement of accounts receivable	<u>44,307</u>	
June 30, 2025, audited financial statements fund balances/net position	<u>\$ 4,948,338</u>	<u>\$ 18,452</u>

	<u>General Long-Term Liabilities</u>
June 30, 2025, annual financial and budget report long-term total liabilities	\$ 2,504,860
Overstatement of net pension liability	(291,440)
Understatement of lease liability	<u>7,512</u>
June 30, 2025, audited financial statements long-term total liabilities	<u>\$ 2,220,932</u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the annual financial and budget report to the audited financial statements.

<u>Cafeteria Fund</u>	<u>Associated Student Body Fund</u>	<u>Capital Facilities Fund</u>	<u>Self-Insurance Fund</u>
\$ 89,188	\$ 34,867	\$ -	\$ 60,033
<u>\$ 89,188</u>	<u>\$ 34,867</u>	<u>\$ -</u>	<u>\$ 60,033</u>

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

Board of Trustees
Blochman Union School District
Santa Maria, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District (the District), as of and for the fiscal year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 3, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Moss, Levy & Hartzheim LLP

Santa Maria, California
December 3, 2025

**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Trustees
Blochman Union School District
Santa Maria, California

Report on State Compliance

Opinion

We have audited the Blochman Union School District's (the District) compliance with the types of compliance requirements described in the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Blochman Union School District's state programs identified below for the fiscal year ended June 30, 2025.

In our opinion, the Blochman Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule below for the fiscal year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Blochman Union School District's internal control. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Compliance Requirements	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
A. Attendance Reporting	Yes
B. Teacher Certification and Misassignments	Yes
D. Independent Study	Not applicable
E. Continuation Education	Not applicable
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratios of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	Not applicable
K. GANN Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Not applicable
N. Middle or Early College High Schools	Not applicable
O. K-3 Grade Span Adjustment	Yes
Q. Apprenticeship, Related and Supplemental Instruction	Not applicable
R. Comprehensive School Safety Plan	Yes
S. District of Choice	Not applicable
TT. Home to School Transportation Reimbursement	Yes
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Not applicable
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study Course Based	Not applicable
Z. Immunizations	Not applicable
AZ. Educator Effectiveness	Not applicable
BZ. Expanded Learning Opportunities Grant (ELO-G)	Not applicable
CZ. Career Technical Education Incentive Grant	Not applicable
DZ. Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes

Compliance Requirements		Procedures Performed
CHARTER SCHOOLS:		
AA.	Attendance	Not applicable
BB.	Mode of Instruction	Not applicable
CC.	Nonclassroom-Based Instruction/Independent Study	Not applicable
DD.	Determination of Funding for Nonclassroom-Based Instruction	Not applicable
EE.	Annual Instruction Minutes – Classroom Based	Not applicable
FF.	Charter School Facility Grant Program	Not applicable
EE.	Annual Instruction Minutes – Classroom Based	Not applicable
FF.	Charter School Facility Grant Program	Not applicable

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

Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-2025 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Moss, Levy & Hartgrain LLP

Santa Maria, California
December 3, 2025

The term "not applicable" is used above to mean either Blochman Union School District did not offer the program during the current fiscal year, or the program applies to a different type of local education agency.

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FINDINGS AND RECOMMENDATIONS SECTION

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Material weaknesses identified?	_____ Yes	<u> X </u> No	
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	<u> X </u> None reported	
Noncompliance material to financial statements noted?	_____ Yes	<u> X </u> No	

State Awards

Any audit findings disclosed that are required to be reported in accordance with Standards and Procedures for Audits of California K-12 Local Education Agencies?	_____ Yes	<u> X </u> No
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>	

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

Section II – Financial Statements Findings

There were no financial statement findings or questioned costs.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

Section III – State Award Findings and Questioned Costs

There were no state award findings or questioned costs.

BLOCHMAN UNION SCHOOL DISTRICT

**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

Section II – Financial Statements Findings

There were no prior fiscal year financial statement findings or questioned costs.

BLOCHMAN UNION SCHOOL DISTRICT

**SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

Section III – State Award Findings and Questioned Costs

There were no prior fiscal year state award findings or questioned costs.

VII – C

**BLOCHMAN UNION SCHOOL DISTRICT
2025/2026 FIRST INTERIM BUDGET ASSUMPTIONS**

Governing Board Meeting:

December 9, 2025

Topic:

The First Interim Budget for the 2025/2026 fiscal year and multi-year projections for 2026/2027 and 2027/2028.

Discussion:

The First Interim Budget for the Blochman Union School District 2025/2026 and two subsequent fiscal years is based on the following assumptions:

REVENUE ASSUMPTIONS – Unrestricted General Fund

- **Local Control Funding Formula (LCFF)**
 - LCFF funding was budgeted based on FCMAT’s LCFF calculator v26.2.
 - Enrollment is assumed to be 206 with a funded Average Daily Attendance (ADA) of 197.13. Also, as a conservative measure, charter school oversight fees are not included in the budget. Assuming that we will continue to receive these fees, there will not be a budget deficit in the current or subsequent fiscal years.
- **Property Tax Revenue**
 - Property taxes are budgeted based on the 2025/2026 P-1 Property Tax report, as revised on 11/5/2025, provided by School Business Advisory Services. The district pays in-lieu property taxes to each of its four charter schools based on the formula provided in the California Education Code.
- **Lottery**
 - Lottery revenues were budgeted based on the planning factors provided by School Services of California. Unrestricted lottery revenues were budgeted at \$190 per ADA.
- **Mandated Cost Revenue**
 - The district participates in the Mandated Block Grant program which is estimated and budgeted at \$39.09 per ADA for the current year, \$40.27 per ADA for 2026/2027, and \$41.65 per ADA for 2027/2028.
- **Transportation**
 - Transportation was funded at \$57,172 per the LCFF Calculator. Education Code Sections 39800.1 and 41850.1 provides additional transportation funding. Per the CDE, we expect to receive \$95,056 in total transportation funding in the current fiscal year.
- **Charter School Oversight Fees**
 - As a conservative measure, charter school oversight fees are budgeted when received at the end of each fiscal year.
- **Other Local Revenue**
 - Other local revenue consists of interest on funds held by the county treasurer, facility rentals, surplus sales, and donations not tied to specific locally restricted programs or activities. Most donations are not budgeted for until received.

REVENUE ASSUMPTIONS – Restricted General Fund

- **Federal Categorical Programs**
 - These programs include Special Education base and discretionary grants. Revenues for Special Education are based on the estimate provided by the Santa Barbara County SELPA office. The 2025/2026 Title I allocation is estimated to be \$18,829. Federal categorical funding provided by the Expanded Learning Opportunity Program is estimated to be \$100,000.
- **Other State Revenues**
 - These revenues include Special Education revenues which are based on the estimates provided by the Santa Barbara County SELPA office. Also included are Lottery Instructional Materials which are budgeted at \$82 per ADA. Other state revenues include Title IV (Rural Education Achievement Program) funding. Also included is the new Student Support and Professional Development Grant, in the amount of \$61,718.

EXPENDITURE ASSUMPTIONS

- **Staffing**
 - Salary schedules are board approved for the 2025/2026 and 2026/2027 fiscal years. All staff will receive a 3% increase each year
 - Employee benefits include the district's contribution for health insurance, STRS, PERS, and other statutory contributions.
 - Our Expanded Learning Opportunity Program has expanded instructional days by an additional 30 days. The costs associated with this program are covered by categorical funding and will not impact the General Fund.
- **Curriculum**
 - The district does plan to adopt new math curriculum during the 2025/2026 fiscal year. We are researching new math curriculum, but costs have not yet been determined.
- **Books, Supplies, and Equipment**
 - Expenditures for books, supplies, and equipment increase slightly during 2025/2026 and two subsequent fiscal years in order to purchase new student computer devices.
- **Other Services**
 - The district is currently contracting for the following services:
 - Fiscal services
 - Music
 - Transportation
- **Facilities**
 - We plan to continue with necessary, on-going maintenance to ensure our facilities are adequate and safe for students. We accepted a bid to upgrade our electrical system. The projected completion date for this project is January of 2026.

FUND BALANCE

- The beginning fund balances for the First Interim budget are based on the 2024/2025 Unaudited Actual financial statements.
- **CASH FLOWS**
 - The total General Fund cash flow balance is projected to be \$4,043,655 on June 30, 2026.

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,684,632.00	2,684,632.00	218,509.07	2,611,107.00	(73,525.00)	-2.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,337.58	45,337.58	29,246.92	140,196.58	94,859.00	209.2%
4) Other Local Revenue		8600-8799	105,000.00	105,000.00	48,106.02	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,834,969.58	2,834,969.58	295,862.01	2,856,303.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,099,640.68	1,099,640.68	260,088.02	1,124,881.68	(25,241.00)	-2.3%
2) Classified Salaries		2000-2999	433,649.27	433,649.27	137,171.48	512,990.34	(79,341.07)	-18.3%
3) Employee Benefits		3000-3999	581,804.54	581,804.54	141,744.51	570,601.82	11,202.72	1.9%
4) Books and Supplies		4000-4999	171,647.00	171,647.00	63,483.95	176,399.60	(4,752.60)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	615,577.08	615,577.08	199,981.04	630,527.48	(14,950.40)	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	368,772.77	16,000.00	(16,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	10,978.07	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,902,318.57	2,902,318.57	1,182,219.84	3,031,400.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,348.99)	(67,348.99)	(886,357.83)	(175,097.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,028.84)	(2,028.84)	0.00	(2,129.12)	(100.28)	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,028.84)	(2,028.84)	0.00	(2,129.12)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,377.83)	(69,377.83)	(886,357.83)	(177,226.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,872,517.30	3,493,683.95		4,872,517.30	1,378,833.35	39.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,872,517.30	3,493,683.95		4,872,517.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,872,517.30	3,493,683.95		4,872,517.30		
2) Ending Balance, June 30 (E + F1e)			4,803,139.47	3,424,306.12		4,695,290.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		179,651.59		
Unassigned/Unappropriated Amount		9790	4,802,639.47	3,423,806.12		4,515,139.25		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,934,816.00	1,934,816.00	520,569.00	1,523,011.00	(411,805.00)	-21.3%
Education Protection Account State Aid - Current Year		8012	444,002.00	444,002.00	137,556.00	782,524.00	338,522.00	76.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,985.00	1,985.00	0.00	1,635.00	(350.00)	-17.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	560,387.00	560,387.00	(1,001.17)	553,108.00	(7,279.00)	-1.3%
Unsecured Roll Taxes		8042	19,623.00	19,623.00	18,190.60	19,078.00	(545.00)	-2.8%
Prior Years' Taxes		8043	2,816.00	2,816.00	1,141.36	613.00	(2,203.00)	-78.2%
Supplemental Taxes		8044	331,661.00	331,661.00	39,766.28	301,337.00	(30,324.00)	-9.1%
Education Revenue Augmentation Fund (ERAF)		8045	1,283,836.00	1,283,836.00	0.00	1,322,854.00	39,018.00	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,579,126.00	4,579,126.00	716,222.07	4,504,160.00	(74,966.00)	-1.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,894,494.00)	(1,894,494.00)	(497,713.00)	(1,893,053.00)	1,441.00	-0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,684,632.00	2,684,632.00	218,509.07	2,611,107.00	(73,525.00)	-2.7%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	7,710.58	7,710.58	0.00	7,710.58	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	37,627.00	37,627.00	(1,556.08)	37,430.00	(197.00)	-0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	30,803.00	95,056.00	95,056.00	New
TOTAL, OTHER STATE REVENUE			45,337.58	45,337.58	29,246.92	140,196.58	94,859.00	209.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95,000.00	95,000.00	41,565.44	95,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	10,000.00	10,000.00	6,540.58	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	48,106.02	105,000.00	0.00	0.0%
TOTAL, REVENUES			2,834,969.58	2,834,969.58	295,862.01	2,856,303.58	21,334.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	738,557.12	738,557.12	149,313.50	739,862.12	(1,305.00)	-0.2%
Certificated Pupil Support Salaries		1200	174,163.52	174,163.52	44,931.84	176,883.52	(2,720.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	186,920.04	186,920.04	65,842.68	208,136.04	(21,216.00)	-11.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,099,640.68	1,099,640.68	260,088.02	1,124,881.68	(25,241.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	126,803.90	126,803.90	47,765.97	208,844.85	(82,040.95)	-64.7%
Classified Support Salaries		2200	195,580.68	195,580.68	58,670.49	193,416.92	2,163.76	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,264.69	111,264.69	30,735.02	110,728.57	536.12	0.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			433,649.27	433,649.27	137,171.48	512,990.34	(79,341.07)	-18.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	172,427.94	172,427.94	40,995.12	176,505.95	(4,078.01)	-2.4%
PERS		3201-3202	171,922.14	171,922.14	45,774.25	171,742.27	179.87	0.1%
OASDI/Medicare/Alternative		3301-3302	62,221.38	62,221.38	15,623.74	61,361.13	860.25	1.4%
Health and Welfare Benefits		3401-3402	155,397.23	155,397.23	35,647.09	140,945.33	14,451.90	9.3%
Unemployment Insurance		3501-3502	776.71	776.71	192.36	781.27	(4.56)	-0.6%
Workers' Compensation		3601-3602	14,059.14	14,059.14	3,511.95	14,265.87	(206.73)	-1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			581,804.54	581,804.54	141,744.51	570,601.82	11,202.72	1.9%
BOOKS AND SUPPLIES								

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	10,150.00	10,150.00	8,277.80	14,269.36	(4,119.36)	-40.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	122,497.00	122,497.00	40,704.46	129,997.00	(7,500.00)	-6.1%
Noncapitalized Equipment		4400	39,000.00	39,000.00	14,501.69	32,133.24	6,866.76	17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,647.00	171,647.00	63,483.95	176,399.60	(4,752.60)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,350.00	7,350.00	746.09	7,350.00	0.00	0.0%
Dues and Memberships		5300	7,655.87	7,655.87	8,187.59	8,655.87	(1,000.00)	-13.1%
Insurance		5400-5450	37,171.00	37,171.00	38,086.30	38,371.00	(1,200.00)	-3.2%
Operations and Housekeeping Services		5500	56,300.00	56,300.00	11,646.51	56,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	6,200.00	0.00	6,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	462,771.21	462,771.21	128,657.62	475,521.61	(12,750.40)	-2.8%
Communications		5900	38,129.00	38,129.00	12,656.93	38,129.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			615,577.08	615,577.08	199,981.04	630,527.48	(14,950.40)	-2.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	368,772.77	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	16,000.00	(16,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	368,772.77	16,000.00	(16,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	10,978.07	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	10,978.07	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,902,318.57	2,902,318.57	1,182,219.84	3,031,400.92	(129,082.35)	-4.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,028.84)	(2,028.84)	0.00	(2,129.12)	(100.28)	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,028.84)	(2,028.84)	0.00	(2,129.12)	(100.28)	4.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,028.84)	(2,028.84)	0.00	(2,129.12)	(100.28)	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	67,616.00	67,616.00	(180.00)	67,358.00	(258.00)	-0.4%
2) Federal Revenue		8100-8299	104,183.00	104,183.00	0.00	103,965.13	(217.87)	-0.2%
3) Other State Revenue		8300-8599	260,261.00	260,261.00	120,712.19	316,947.00	56,686.00	21.8%
4) Other Local Revenue		8600-8799	109,062.00	109,062.00	71,850.00	110,613.00	1,551.00	1.4%
5) TOTAL, REVENUES			541,122.00	541,122.00	192,382.19	598,883.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	164,148.70	164,148.70	43,602.02	163,247.27	901.43	0.5%
2) Classified Salaries		2000-2999	165,550.41	165,550.41	43,861.21	138,900.84	26,649.57	16.1%
3) Employee Benefits		3000-3999	182,685.57	182,685.57	27,848.38	193,922.76	(11,237.19)	-6.2%
4) Books and Supplies		4000-4999	43,654.00	43,654.00	19,338.94	43,916.70	(262.70)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	7,557.26	7,557.26	6,554.92	18,777.26	(11,220.00)	-148.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,184.00	1,184.00	(1,335.00)	2,866.00	(1,682.00)	-142.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			564,779.94	564,779.94	139,870.47	561,630.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,657.94)	(23,657.94)	52,511.72	37,252.30		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,028.84	2,028.84	0.00	2,129.12	100.28	4.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,028.84	2,028.84	0.00	2,129.12		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,629.10)	(21,629.10)	52,511.72	39,381.42		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,513.89	54,505.20		31,513.89	(22,991.31)	-42.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,513.89	54,505.20		31,513.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,513.89	54,505.20		31,513.89		
2) Ending Balance, June 30 (E + F1e)			9,884.79	32,876.10		70,895.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,630.49	32,876.10		70,895.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(8,745.70)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	67,616.00	67,616.00	(180.00)	67,358.00	(258.00)	-0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			67,616.00	67,616.00	(180.00)	67,358.00	(258.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	39,323.00	39,323.00	0.00	39,152.00	(171.00)	-0.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	18,830.00	18,830.00	0.00	18,783.13	(46.87)	-0.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,030.00	46,030.00	0.00	46,030.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,183.00	104,183.00	0.00	103,965.13	(217.87)	-0.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	16,154.00	16,154.00	(2,014.81)	16,154.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	113,031.00	113,031.00	68,240.00	100,000.00	(13,031.00)	-11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	27,944.00	27,944.00	12,029.00	33,978.00	6,034.00	21.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	103,132.00	103,132.00	42,458.00	166,815.00	63,683.00	61.7%
TOTAL, OTHER STATE REVENUE			260,261.00	260,261.00	120,712.19	316,947.00	56,686.00	21.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	109,062.00	109,062.00	71,850.00	110,613.00	1,551.00	1.4%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			109,062.00	109,062.00	71,850.00	110,613.00	1,551.00	1.4%
TOTAL, REVENUES			541,122.00	541,122.00	192,382.19	598,883.13	57,761.13	10.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,052.50	47,052.50	9,410.50	47,052.50	0.00	0.0%
Certificated Pupil Support Salaries		1200	54,787.16	54,787.16	13,421.84	53,885.73	901.43	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	62,309.04	62,309.04	20,769.68	62,309.04	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			164,148.70	164,148.70	43,602.02	163,247.27	901.43	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	165,550.41	165,550.41	43,861.21	138,900.84	26,649.57	16.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			165,550.41	165,550.41	43,861.21	138,900.84	26,649.57	16.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	111,278.23	111,278.23	6,438.80	126,278.23	(15,000.00)	-13.5%
PERS		3201-3202	36,375.61	36,375.61	11,846.73	37,191.21	(815.60)	-2.2%
OASDI/Medicare/Alternative		3301-3302	12,062.19	12,062.19	4,011.79	12,502.59	(440.40)	-3.7%
Health and Welfare Benefits		3401-3402	20,298.72	20,298.72	4,731.86	15,226.82	5,071.90	25.0%
Unemployment Insurance		3501-3502	139.83	139.83	42.54	141.44	(1.61)	-1.2%
Workers' Compensation		3601-3602	2,530.99	2,530.99	776.66	2,582.47	(51.48)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			182,685.57	182,685.57	27,848.38	193,922.76	(11,237.19)	-6.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	12,096.38	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	33,654.00	33,654.00	7,242.56	33,916.70	(262.70)	-0.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,654.00	43,654.00	19,338.94	43,916.70	(262.70)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,220.00	1,220.00	(1,220.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,557.26	6,557.26	5,334.92	16,557.26	(10,000.00)	-152.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,557.26	7,557.26	6,554.92	18,777.26	(11,220.00)	-148.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,184.00	1,184.00	(1,335.00)	2,866.00	(1,682.00)	-142.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,184.00	1,184.00	(1,335.00)	2,866.00	(1,682.00)	-142.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			564,779.94	564,779.94	139,870.47	561,630.83	3,149.11	0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,028.84	2,028.84	0.00	2,129.12	100.28	4.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,028.84	2,028.84	0.00	2,129.12	100.28	4.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,028.84	2,028.84	0.00	2,129.12	(100.28)	-4.9%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,752,248.00	2,752,248.00	218,329.07	2,678,465.00	(73,783.00)	-2.7%
2) Federal Revenue		8100-8299	104,183.00	104,183.00	0.00	103,965.13	(217.87)	-0.2%
3) Other State Revenue		8300-8599	305,598.58	305,598.58	149,959.11	457,143.58	151,545.00	49.6%
4) Other Local Revenue		8600-8799	214,062.00	214,062.00	119,956.02	215,613.00	1,551.00	0.7%
5) TOTAL, REVENUES			3,376,091.58	3,376,091.58	488,244.20	3,455,186.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,263,789.38	1,263,789.38	303,690.04	1,288,128.95	(24,339.57)	-1.9%
2) Classified Salaries		2000-2999	599,199.68	599,199.68	181,032.69	651,891.18	(52,691.50)	-8.8%
3) Employee Benefits		3000-3999	764,490.11	764,490.11	169,592.89	764,524.58	(34.47)	0.0%
4) Books and Supplies		4000-4999	215,301.00	215,301.00	82,822.89	220,316.30	(5,015.30)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	623,134.34	623,134.34	206,535.96	649,304.74	(26,170.40)	-4.2%
6) Capital Outlay		6000-6999	0.00	0.00	368,772.77	16,000.00	(16,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,184.00	1,184.00	9,643.07	2,866.00	(1,682.00)	-142.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,467,098.51	3,467,098.51	1,322,090.31	3,593,031.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,006.93)	(91,006.93)	(833,846.11)	(137,845.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,006.93)	(91,006.93)	(833,846.11)	(137,845.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,904,031.19	3,548,189.15		4,904,031.19	1,355,842.04	38.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,904,031.19	3,548,189.15		4,904,031.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,904,031.19	3,548,189.15		4,904,031.19		
2) Ending Balance, June 30 (E + F1e)			4,813,024.26	3,457,182.22		4,766,186.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,630.49	32,876.10		70,895.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		179,651.59		
Unassigned/Unappropriated Amount		9790	4,793,893.77	3,423,806.12		4,515,139.25		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,934,816.00	1,934,816.00	520,569.00	1,523,011.00	(411,805.00)	-21.3%
Education Protection Account State Aid - Current Year		8012	444,002.00	444,002.00	137,556.00	782,524.00	338,522.00	76.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	1,985.00	1,985.00	0.00	1,635.00	(350.00)	-17.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	560,387.00	560,387.00	(1,001.17)	553,108.00	(7,279.00)	-1.3%
Unsecured Roll Taxes		8042	19,623.00	19,623.00	18,190.60	19,078.00	(545.00)	-2.8%
Prior Years' Taxes		8043	2,816.00	2,816.00	1,141.36	613.00	(2,203.00)	-78.2%
Supplemental Taxes		8044	331,661.00	331,661.00	39,766.28	301,337.00	(30,324.00)	-9.1%
Education Revenue Augmentation Fund (ERAF)		8045	1,283,836.00	1,283,836.00	0.00	1,322,854.00	39,018.00	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,579,126.00	4,579,126.00	716,222.07	4,504,160.00	(74,966.00)	-1.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,894,494.00)	(1,894,494.00)	(497,713.00)	(1,893,053.00)	1,441.00	-0.1%
Property Taxes Transfers		8097	67,616.00	67,616.00	(180.00)	67,358.00	(258.00)	-0.4%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,752,248.00	2,752,248.00	218,329.07	2,678,465.00	(73,783.00)	-2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	39,323.00	39,323.00	0.00	39,152.00	(171.00)	-0.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	18,830.00	18,830.00	0.00	18,783.13	(46.87)	-0.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	46,030.00	46,030.00	0.00	46,030.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,183.00	104,183.00	0.00	103,965.13	(217.87)	-0.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,710.58	7,710.58	0.00	7,710.58	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	53,781.00	53,781.00	(3,570.89)	53,584.00	(197.00)	-0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	113,031.00	113,031.00	68,240.00	100,000.00	(13,031.00)	-11.5%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	27,944.00	27,944.00	12,029.00	33,978.00	6,034.00	21.6%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	103,132.00	103,132.00	73,261.00	261,871.00	158,739.00	153.9%
TOTAL, OTHER STATE REVENUE			305,598.58	305,598.58	149,959.11	457,143.58	151,545.00	49.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95,000.00	95,000.00	41,565.44	95,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	10,000.00	10,000.00	6,540.58	10,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	109,062.00	109,062.00	71,850.00	110,613.00	1,551.00	1.4%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,062.00	214,062.00	119,956.02	215,613.00	1,551.00	0.7%
TOTAL, REVENUES			3,376,091.58	3,376,091.58	488,244.20	3,455,186.71	79,095.13	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	785,609.62	785,609.62	158,724.00	786,914.62	(1,305.00)	-0.2%
Certificated Pupil Support Salaries		1200	228,950.68	228,950.68	58,353.68	230,769.25	(1,818.57)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	249,229.08	249,229.08	86,612.36	270,445.08	(21,216.00)	-8.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,263,789.38	1,263,789.38	303,690.04	1,288,128.95	(24,339.57)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	292,354.31	292,354.31	91,627.18	347,745.69	(55,391.38)	-18.9%
Classified Support Salaries		2200	195,580.68	195,580.68	58,670.49	193,416.92	2,163.76	1.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,264.69	111,264.69	30,735.02	110,728.57	536.12	0.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			599,199.68	599,199.68	181,032.69	651,891.18	(52,691.50)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	283,706.17	283,706.17	47,433.92	302,784.18	(19,078.01)	-6.7%
PERS		3201-3202	208,297.75	208,297.75	57,620.98	208,933.48	(635.73)	-0.3%
OASDI/Medicare/Alternative		3301-3302	74,283.57	74,283.57	19,635.53	73,863.72	419.85	0.6%
Health and Welfare Benefits		3401-3402	175,695.95	175,695.95	40,378.95	156,172.15	19,523.80	11.1%
Unemployment Insurance		3501-3502	916.54	916.54	234.90	922.71	(6.17)	-0.7%
Workers' Compensation		3601-3602	16,590.13	16,590.13	4,288.61	16,848.34	(258.21)	-1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			764,490.11	764,490.11	169,592.89	764,524.58	(34.47)	0.0%
BOOKS AND SUPPLIES								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	20,150.00	20,150.00	20,374.18	24,269.36	(4,119.36)	-20.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	156,151.00	156,151.00	47,947.02	163,913.70	(7,762.70)	-5.0%
Noncapitalized Equipment		4400	39,000.00	39,000.00	14,501.69	32,133.24	6,866.76	17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,301.00	215,301.00	82,822.89	220,316.30	(5,015.30)	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,350.00	8,350.00	746.09	8,350.00	0.00	0.0%
Dues and Memberships		5300	7,655.87	7,655.87	8,187.59	8,655.87	(1,000.00)	-13.1%
Insurance		5400-5450	37,171.00	37,171.00	39,306.30	39,591.00	(2,420.00)	-6.5%
Operations and Housekeeping Services		5500	56,300.00	56,300.00	11,646.51	56,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,200.00	6,200.00	0.00	6,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	469,328.47	469,328.47	133,992.54	492,078.87	(22,750.40)	-4.8%
Communications		5900	38,129.00	38,129.00	12,656.93	38,129.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			623,134.34	623,134.34	206,535.96	649,304.74	(26,170.40)	-4.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	368,772.77	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	16,000.00	(16,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	368,772.77	16,000.00	(16,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,184.00	1,184.00	(1,335.00)	2,866.00	(1,682.00)	-142.1%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	10,978.07	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,184.00	1,184.00	9,643.07	2,866.00	(1,682.00)	-142.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,467,098.51	3,467,098.51	1,322,090.31	3,593,031.75	(125,933.24)	-3.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDBG)	46,718.00
6500	Special Education	21,169.08
7311	Classified School Employee Professional Development Block Grant	470.62
7810	Other Restricted State	1,207.00
9010	Other Restricted Local	1,330.61
Total, Restricted Balance		70,895.31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,867.33	35,455.37		34,867.33	(588.04)	-1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,867.33	35,455.37		34,867.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,867.33	35,455.37		34,867.33		
2) Ending Balance, June 30 (E + F1e)			34,867.33	35,455.37		34,867.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,867.33	35,455.37		34,867.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	34,867.33
Total, Restricted Balance		34,867.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	134,500.00	134,500.00	16,182.05	134,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	110,253.00	110,253.00	8,638.09	110,253.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,300.00	4,300.00	1,097.87	5,300.00	1,000.00	23.3%
5) TOTAL, REVENUES			249,053.00	249,053.00	25,918.01	250,053.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,301.08	87,301.08	34,377.92	95,799.66	(8,498.58)	-9.7%
3) Employee Benefits		3000-3999	31,127.18	31,127.18	10,234.95	33,812.49	(2,685.31)	-8.6%
4) Books and Supplies		4000-4999	136,100.00	136,100.00	38,997.08	143,100.00	(7,000.00)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	9,840.00	9,840.00	7,565.56	9,840.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	20,000.00	(20,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			264,368.26	264,368.26	91,175.51	302,552.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,315.26)	(15,315.26)	(65,257.50)	(52,499.15)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,315.26)	(15,315.26)	(65,257.50)	(52,499.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,188.08	29,997.24		89,188.08	59,190.84	197.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,188.08	29,997.24		89,188.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,188.08	29,997.24		89,188.08		
2) Ending Balance, June 30 (E + F1e)			73,872.82	14,681.98		36,688.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	73,872.82	14,681.98		36,688.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	120,000.00	120,000.00	10,190.86	120,000.00	0.00	0.0%
Donated Food Commodities		8221	14,500.00	14,500.00	5,991.19	14,500.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			134,500.00	134,500.00	16,182.05	134,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	110,253.00	110,253.00	8,638.09	110,253.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,253.00	110,253.00	8,638.09	110,253.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,800.00	3,800.00	647.25	3,800.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	450.62	1,500.00	1,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,300.00	4,300.00	1,097.87	5,300.00	1,000.00	23.3%
TOTAL, REVENUES			249,053.00	249,053.00	25,918.01	250,053.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	87,301.08	87,301.08	34,377.92	95,799.66	(8,498.58)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			87,301.08	87,301.08	34,377.92	95,799.66	(8,498.58)	-9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,614.94	23,614.94	7,286.40	25,584.27	(1,969.33)	-8.3%
OASDI/Medicare/Alternative		3301-3302	6,678.52	6,678.52	2,617.50	7,305.65	(627.13)	-9.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	43.65	43.65	17.18	47.90	(4.25)	-9.7%
Workers' Compensation		3601-3602	790.07	790.07	313.87	874.67	(84.60)	-10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,127.18	31,127.18	10,234.95	33,812.49	(2,685.31)	-8.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	25,000.00	5,282.77	25,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	4,000.00	4,000.00	31.41	11,000.00	(7,000.00)	-175.0%
Food		4700	107,100.00	107,100.00	33,682.90	107,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,100.00	136,100.00	38,997.08	143,100.00	(7,000.00)	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	100.00	0.00	100.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	9,740.00	9,740.00	7,565.56	9,740.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,840.00	9,840.00	7,565.56	9,840.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	20,000.00	(20,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			264,368.26	264,368.26	91,175.51	302,552.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	36,688.93
Total, Restricted Balance		36,688.93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	153.14	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	153.14	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	153.14	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	153.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,451.71	0.00		18,451.71	18,451.71	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,451.71	0.00		18,451.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,451.71	0.00		18,451.71		
2) Ending Balance, June 30 (E + F1e)			18,451.71	0.00		18,451.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	18,451.71	0.00		18,451.71		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	153.14	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	153.14	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	153.14	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	.03	0.00		.03	.03	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.03	0.00		.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.03	0.00		.03		
2) Ending Balance, June 30 (E + F1e)			.03	0.00		.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	.03	0.00		.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,500.00	335,500.00	68,919.83	335,500.00	0.00	0.0%
5) TOTAL, REVENUES			335,500.00	335,500.00	68,919.83	335,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	335,000.00	335,000.00	83,761.80	335,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			335,000.00	335,000.00	83,761.80	335,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			500.00	500.00	(14,841.97)	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			500.00	500.00	(14,841.97)	500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	60,032.54	156,456.16		60,032.54	(96,423.62)	-61.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,032.54	156,456.16		60,032.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			60,032.54	156,456.16		60,032.54		
2) Ending Net Position, June 30 (E + F1e)			60,532.54	156,956.16		60,532.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	60,532.54	156,956.16		60,532.54		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	291.01	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	335,000.00	335,000.00	68,628.82	335,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			335,500.00	335,500.00	68,919.83	335,500.00	0.00	0.0%
TOTAL, REVENUES			335,500.00	335,500.00	68,919.83	335,500.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	335,000.00	335,000.00	83,761.80	335,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			335,000.00	335,000.00	83,761.80	335,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			335,000.00	335,000.00	83,761.80	335,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	197.13	197.13	197.16	197.16	.03	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	197.13	197.13	197.16	197.16	.03	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	197.13	197.13	197.16	197.16	.03	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

NOTICE OF CRITERIA AND STANDARDS REVIEW. This Interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Doug Brown Title: Superintendent

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 09, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nancy Shafer Telephone: 805-937-1148
Title: Interim Business Manager E-mail: blochman@blochmanusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent 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	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		n/a
				n/a
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the 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	

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	3,593,031.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	106,094.25
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	16,000.00
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,000.00
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	52,499.15
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)				3,523,436.65
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				197.16
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,870.95
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			3,235,491.95	16,562.54
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)			3,235,491.95	16,562.54
B. Required effort (Line A.2 times 90%)			2,911,942.76	14,906.29
C. Current year expenditures (Line I.E and Line II.B)			3,523,436.65	17,870.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, If MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

54,650.51

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.

104,260.00

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.

Interim Business Manager; fiscal oversight; .70 FTE

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)

2,649,894.20

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)

6.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

202,969.11

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	8,400.00
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)	20,476.32
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)	192.00
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)	232,037.43
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	232,037.43
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,735,476.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	509,266.73
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	592,827.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	180,752.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	320,795.71
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)	3,008.00
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)	175,452.15
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)	3,517,580.47
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.60%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.60%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	232,037.43
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.98%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.98%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
Indirect
cost rate: 6.98%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,611,107.00	2.71%	2,681,757.00	2.04%	2,736,467.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	140,196.58	0.00%	140,196.58	0.00%	140,196.58
4. Other Local Revenues	8600-8799	105,000.00	0.00%	105,000.00	0.00%	105,000.00
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	(2,129.12)	(100.00%)		0.00%	
6. Total (Sum lines A1 thru A5c)		2,854,174.46	2.55%	2,926,953.58	1.87%	2,981,663.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,124,881.68		1,192,386.16
b. Step & Column Adjustment				33,746.48		35,771.58
c. Cost-of-Living Adjustment				33,758.00		35,751.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,124,881.68	6.00%	1,192,386.16	6.00%	1,263,908.74
2. Classified Salaries						
a. Base Salaries				512,990.34		543,790.05
b. Step & Column Adjustment				15,398.71		16,313.70
c. Cost-of-Living Adjustment				15,401.00		16,301.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	512,990.34	6.00%	543,790.05	6.00%	576,404.75
3. Employee Benefits	3000-3999	570,601.82	2.50%	584,866.87	2.50%	599,488.54
4. Books and Supplies	4000-4999	176,399.60	0.00%	176,399.60	0.00%	176,399.60
5. Services and Other Operating Expenditures	5000-5999	630,527.48	0.00%	630,527.48	0.00%	630,527.48
6. Capital Outlay	6000-6999	16,000.00	0.00%	16,000.00	0.00%	16,000.00
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	0.00	0.00%	0.00	0.00%	0.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,031,400.92	3.71%	3,143,970.16	3.78%	3,262,729.11
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(177,226.46)		(217,016.58)		(281,065.53)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,872,517.30		4,695,290.84		4,478,274.26
2. Ending Fund Balance (Sum lines C and D1)		4,695,290.84		4,478,274.26		4,197,208.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	179,651.59		186,429.23		193,576.46
2. Unassigned/Unappropriated	9790	4,515,139.25		4,291,345.03		4,003,132.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,695,290.84		4,478,274.26		4,197,208.73
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	179,651.59		186,429.23		193,576.46
c. Unassigned/Unappropriated	9790	4,515,139.25		4,291,345.03		4,003,132.27
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		4,694,790.84		4,477,774.26		4,196,708.73
F. ASSUMPTIONS						
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	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	67,358.00	0.00%	67,358.00	0.00%	67,358.00
2. Federal Revenues	8100-8299	103,965.13	0.00%	103,965.13	0.00%	103,965.13
3. Other State Revenues	8300-8599	316,947.00	(19.47%)	255,229.00	0.00%	255,229.00
4. Other Local Revenues	8600-8799	110,613.00	0.00%	110,613.00	0.00%	110,613.00
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	2,129.12	(100.00%)	0.00	0.00%	48,188.91
6. Total (Sum lines A1 thru A5c)		601,012.25	(10.62%)	537,165.13	8.97%	585,354.04
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				163,247.27		173,048.69
b. Step & Column Adjustment				4,897.42		5,191.46
c. Cost-of-Living Adjustment				4,904.00		5,191.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,247.27	6.00%	173,048.69	6.00%	183,431.15
2. Classified Salaries						
a. Base Salaries				138,900.84		147,234.87
b. Step & Column Adjustment				4,167.03		4,417.05
c. Cost-of-Living Adjustment				4,167.00		4,417.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	138,900.84	6.00%	147,234.87	6.00%	156,068.92
3. Employee Benefits	3000-3999	193,922.76	2.50%	198,770.83	2.50%	203,740.10
4. Books and Supplies	4000-4999	43,916.70	0.00%	43,916.70	0.00%	43,916.70
5. Services and Other Operating Expenditures	5000-5999	18,777.26	0.00%	18,777.26	0.00%	18,777.26
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,866.00	0.00%	2,866.00	0.00%	2,866.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		561,630.83	4.09%	584,614.35	4.14%	608,800.13
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		39,381.42		(47,449.22)		(23,446.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,513.89		70,895.31		23,446.09
2. Ending Fund Balance (Sum lines C and D1)		70,895.31		23,446.09		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	70,895.31		23,446.09		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		70,895.31		23,446.09		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
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	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,678,465.00	2.64%	2,749,115.00	1.99%	2,803,825.00
2. Federal Revenues	8100-8299	103,965.13	0.00%	103,965.13	0.00%	103,965.13
3. Other State Revenues	8300-8599	457,143.58	(13.50%)	395,425.58	0.00%	395,425.58
4. Other Local Revenues	8600-8799	215,613.00	0.00%	215,613.00	0.00%	215,613.00
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%	0.00	0.00%	48,188.91
6. Total (Sum lines A1 thru A5c)		3,455,186.71	.26%	3,464,118.71	2.97%	3,567,017.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,288,128.95		1,365,434.85
b. Step & Column Adjustment				38,643.90		40,963.04
c. Cost-of-Living Adjustment				38,662.00		40,942.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,288,128.95	6.00%	1,365,434.85	6.00%	1,447,339.89
2. Classified Salaries						
a. Base Salaries				651,891.18		691,024.92
b. Step & Column Adjustment				19,565.74		20,730.75
c. Cost-of-Living Adjustment				19,568.00		20,718.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	651,891.18	6.00%	691,024.92	6.00%	732,473.67
3. Employee Benefits	3000-3999	764,524.58	2.50%	783,637.70	2.50%	803,228.64
4. Books and Supplies	4000-4999	220,316.30	0.00%	220,316.30	0.00%	220,316.30
5. Services and Other Operating Expenditures	5000-5999	649,304.74	0.00%	649,304.74	0.00%	649,304.74
6. Capital Outlay	6000-6999	16,000.00	0.00%	16,000.00	0.00%	16,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,866.00	0.00%	2,866.00	0.00%	2,866.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		3,593,031.75	3.77%	3,728,584.51	3.83%	3,871,529.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(137,845.04)		(264,465.80)		(304,511.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,904,031.19		4,766,186.15		4,501,720.35
2. Ending Fund Balance (Sum lines C and D1)		4,766,186.15		4,501,720.35		4,197,208.73
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	70,895.31		23,446.09		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	179,651.59		186,429.23		193,576.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	4,515,139.25		4,291,345.03		4,003,132.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,766,186.15		4,501,720.35		4,197,208.73
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	179,651.59		186,429.23		193,576.46
c. Unassigned/Unappropriated	9790	4,515,139.25		4,291,345.03		4,003,132.27
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 E1 thru E2c)		4,694,790.84		4,477,774.26		4,196,708.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		130.66%		120.09%		108.40%
F. RECOMMENDED RESERVES						
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					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (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)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		197.16		197.16		197.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,593,031.75		3,728,584.51		3,871,529.24
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)		3,593,031.75		3,728,584.51		3,871,529.24
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		179,651.59		186,429.23		193,576.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		179,651.59		186,429.23		193,576.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim Projected Year Totals	Percent Change	Status
	Budget (Form 01CS, Item 1A)				
Current Year (2025-26)	District Regular	197.13	197.16		
	Charter School	0.00	0.00		
	Total ADA	197.13	197.16	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	197.13	197.16		
	Charter School				
	Total ADA	197.13	197.16	0.0%	Met
2nd Subsequent Year (2027-28)	District Regular	197.13	197.16		
	Charter School				
	Total ADA	197.13	197.16	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	207.00	206.00	
	Charter School			
	Total Enrollment	207.00	206.00	(.5%) Met
1st Subsequent Year (2026-27)	District Regular		206.00	
	Charter School			
	Total Enrollment	0.00	206.00	0.0% Not Met
2nd Subsequent Year (2027-28)	District Regular		206.00	
	Charter School			
	Total Enrollment	0.00	206.00	0.0% Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The enrollment numbers for 2026/27 and 2027/28 are the same as the prior year. Therefore the criteria is met.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	180	189	
Charter School			
Total ADA/Enrollment	180	189	95.2%
Second Prior Year (2023-24)			
District Regular	187	192	
Charter School			
Total ADA/Enrollment	187	192	97.4%
First Prior Year (2024-25)			
District Regular	197	210	
Charter School	0		
Total ADA/Enrollment	197	210	93.8%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	197	206		
Charter School	0			
Total ADA/Enrollment	197	206	95.6%	Met
1st Subsequent Year (2026-27)				
District Regular	197	206		
Charter School				
Total ADA/Enrollment	197	206	95.6%	Met
2nd Subsequent Year (2027-28)				
District Regular	197	206		
Charter School				
Total ADA/Enrollment	197	206	95.6%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	4,579,126.00	4,504,160.00	(1.6%)	Met
1st Subsequent Year (2026-27)	4,643,185.00	4,554,810.00	(1.9%)	Met
2nd Subsequent Year (2027-28)	4,729,402.00	4,690,433.00	(.8%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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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 current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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 (2022-23)	1,700,908.41	2,352,792.09	72.3%
Second Prior Year (2023-24)	1,780,645.61	2,812,768.95	63.3%
First Prior Year (2024-25)	1,839,327.33	3,421,786.13	53.8%
	Historical Average Ratio:		63.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	58.1% to 68.1%	58.1% to 68.1%	58.1% to 68.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	2,208,473.84	3,031,400.92	72.9%	Not Met
1st Subsequent Year (2026-27)	2,321,043.08	3,143,970.16	73.8%	Not Met
2nd Subsequent Year (2027-28)	2,439,802.03	3,262,729.11	74.8%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Due to our aging facilities, we must spend more money on maintenance and repairs than a district with newer facilities.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	104,182.00	103,965.13	-.2%	No
1st Subsequent Year (2026-27)	104,182.00	103,965.13	-.2%	No
2nd Subsequent Year (2027-28)	104,182.00	103,965.13	-.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	305,598.58	457,143.58	49.6%	Yes
1st Subsequent Year (2026-27)	305,598.58	395,425.58	29.4%	Yes
2nd Subsequent Year (2027-28)	305,598.58	395,425.58	29.4%	Yes

Explanation:
(required if Yes)

We will be receiving one-time block grant funds in 25/26 that were not included in the original budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	214,062.00	215,613.00	.7%	No
1st Subsequent Year (2026-27)	214,062.00	215,613.00	.7%	No
2nd Subsequent Year (2027-28)	214,062.00	215,613.00	.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	215,301.00	220,316.30	2.3%	No
1st Subsequent Year (2026-27)	215,301.00	220,316.30	2.3%	No
2nd Subsequent Year (2027-28)	215,301.00	220,316.30	2.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	623,134.34	649,304.74	4.2%	No
1st Subsequent Year (2026-27)	628,557.26	649,304.74	3.3%	No
2nd Subsequent Year (2027-28)	633,557.26	649,304.74	2.5%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	623,842.58	776,721.71	24.5%	Not Met
1st Subsequent Year (2026-27)	623,842.58	715,003.71	14.6%	Not Met
2nd Subsequent Year (2027-28)	623,842.58	715,003.71	14.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	838,435.34	869,621.04	3.7%	Met
1st Subsequent Year (2026-27)	843,858.26	869,621.04	3.1%	Met
2nd Subsequent Year (2027-28)	848,858.26	869,621.04	2.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

We will be receiving one-time block grant funds in 25/26 that were not included in the original budget.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	101,361.92	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	130.7%	120.1%	108.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	43.6%	40.0%	36.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(177,226.46)	3,031,400.92	5.8%	Met
1st Subsequent Year (2026-27)	(217,016.58)	3,143,970.16	6.9%	Met
2nd Subsequent Year (2027-28)	(281,065.53)	3,282,729.11	8.6%	Met

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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining If the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	4,766,186.15	Met
1st Subsequent Year (2026-27)	4,501,720.35	Met
2nd Subsequent Year (2027-28)	4,197,208.73	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years:

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected 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	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	4,043,655.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI 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 \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	197	197	197
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 MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,593,031.75	3,728,584.51	3,871,529.24
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)	3,593,031.75	3,728,584.51	3,871,529.24

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$88,000 for districts with 0 to 1,000 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

5%	5%	5%
179,651.59	186,429.23	193,576.46
88,000.00	88,000.00	88,000.00
179,651.59	186,429.23	193,576.46

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	179,651.59	186,429.23	193,576.46
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,515,139.25	4,291,345.03	4,003,132.27
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	4,694,790.84	4,477,774.26	4,196,708.73
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	130.66%	120.09%	108.40%
District's Reserve Standard (Section 10B, Line 7):	179,651.59	186,429.23	193,576.46
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 - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,028.84)	(2,129.12)	4.9%	100.28	Met
1st Subsequent Year (2026-27)	(12,952.27)	(12,952.27)	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	(69,090.37)	(69,090.37)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	7,112	7,112	7,112	2
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	7,112	7,112	7,112	2
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

--

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4. Comments:



S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. 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 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4 Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	12.40	11.75	11.75	11.75

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	13.70	12.83	12.83	12.83

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--	--	--

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	1.50	1.50	1.50	1.50

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund
projected to have a negative fund
balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|---|---|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Is the district's financial system independent of the county office system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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.) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

BLOCHMAN UNION SCHOOL DISTRICT
ENDING FUND BALANCES IN EXCESS OF MINIMUM RECOMMENDED RESERVES
2025/2026 FIRST INTERIM REPORTING PERIOD

District: Blochman Union School District

CDS #: 4269112

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves
First Interim Reporting Period

Education Code Section 42127(a)(2)(B) and (C) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

F01 and F17 Unrestricted Fund Balances

Form	Fund	Form MYP 2025-26	Form MYP 2026-27	Form MYP 2027-28
01	General Fund/County School Service Fund	\$ 4,695,291	\$ 4,478,274	\$ 4,197,209
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-
	Total Unrestricted Ending Fund Balances	\$ 4,695,291	\$ 4,478,274	\$ 4,197,209
	District Standard Reserve Level	5%	5%	5%
	Less District Minimum Reserve for Economic Uncertainties	179,652	186,429	193,576
	Remaining Balance That Needs to be Substantiated	\$ 4,515,639	\$ 4,291,845	\$ 4,003,632

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2025-26	Form MYP 2026-27	Form MYP 2027-28	
01	General Fund/County School Service Fund	\$ 4,515,639	\$ 4,291,845	\$ 4,003,632	Reserve for Economic Uncertainty
01	General Fund/County School Service Fund	-	-	-	
01	General Fund/County School Service Fund	-	-	-	
01	General Fund/County School Service Fund				
01	General Fund/County School Service Fund				
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-	
17	Special Reserve Fund for Other Than Capital Outlay Project:				
<i>Insert additional rows above as needed</i>					
	Total of Substantiated Needs	\$ 4,515,639	\$ 4,291,845	\$ 4,003,632	

Remaining Unsubstantiated Balance \$0.00 \$0.00 \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

**BLOCHMAN UNION SCHOOL DISTRICT
2025/2026 FIRST INTERIM CASH FLOW STATEMENT
RESTRICTED/UNRESTRICTED GENERAL FUND**

		July	August	September	October	November	December	January	February	March	April	May	June	Deferrals
BEGINNING CASH	BUDGET	4,632,762	4,364,048	4,187,161	3,823,515	4,011,721	4,056,777	4,098,834	4,140,890	4,182,946	4,225,003	4,267,059	4,309,115	
RECEIPTS:														
LCFF														
Federal Revenue	2,678,465 8010-8099	(56,914)	89,790	140,411	45,042	307,517	307,517	307,517	307,517	307,517	307,517	307,517	307,517	307,517
Other State Revenue	103,965 8100-8299	(6,742)	-	-	6,742.00	12,995.63	12,996	12,996	12,996	12,996	12,996	12,996	12,996	12,996
Other Local Revenue	457,144 8300-8599	46,118	2,220.00	33,212.79	68,408.00	38,398.00	38,398	38,398	38,398	38,398	38,398	38,398	38,398	38,398
	215,613 8600-8799	43,709	34,139.10	860.18	41,247.53	11,957.13	11,957.13	11,957.13	11,957.13	11,957.13	11,957.13	11,957.13	11,957.13	11,957.13
TOTAL RECEIPTS	3,455,187	26,171	126,149	174,484	161,440	370,868	370,868	370,868	370,868	370,868	370,868	370,868	63,351	
DISBURSEMENTS:														
Certificated Salaries	1,288,128.95 1000-1999	26,845.51	28,015.51	126,264.51	122,564.51	123,055	123,055	123,055	123,055	123,055	123,055	123,055	123,055	123,055
Classified Salaries	651,891.18 2000-2999	24,004.78	51,447.60	53,184.36	52,395.95	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857	58,857
Employee Benefits	764,524.58 3000-3999	19,201.27	29,367.58	60,694.40	60,329.64	74,367	74,367	74,367	74,367	74,367	74,367	74,367	74,367	74,367
Books and Supplies	270,316.30 4000-4999	13,637.34	26,632.15	26,425.18	16,128.22	17,187	17,187	17,187	17,187	17,187	17,187	17,187	17,187	17,187
Services	649,304.74 5000-5999	64,491.37	46,804.10	40,432.09	54,808.40	55,346	55,346	55,346	55,346	55,346	55,346	55,346	55,346	55,346
Capital Outlay	16,000.00 6000-6999	-	6,245.00	362,527.77	-	(352,773)	-	-	-	-	-	-	-	-
Other Outgo	2,866.00 7000-7999	59.00	(422.62)	9,307.00	699.69	(6,777)	-	-	-	-	-	-	-	-
Interfund Transfers Out														
All other Financing Uses														
TOTAL DISBURSEMENTS	3,593,032	148,239	188,089	678,835	306,926	(30,739)	328,811	328,811	328,811	328,811	328,811	328,811	328,811	328,811
BALANCE SHEET ITEMS		(146,645)	(114,947)	140,705	333,692	(356,550)	-	-	-	-	-	-	-	-
NET INCREASE/DECREASE IN CASH		(268,713)	(176,887)	(363,646)	188,206	45,056	42,056	42,056	42,056	42,056	42,056	42,056	42,056	(265,461)
ENDING CASH		4,364,048	4,187,161	3,823,515	4,011,721	4,056,777	4,098,834	4,140,890	4,182,946	4,225,003	4,267,059	4,309,115	4,043,655	

**BLOCHMAN UNION SCHOOL DISTRICT
2026/2027 CASH FLOW STATEMENT
RESTRICTED/UNRESTRICTED GENERAL FUND**

		July	August	September	October	November	December	January	February	March	April	May	June
BEGINNING CASH	BUDGET	4,043,665	4,421,576	4,453,761	4,441,550	4,371,816	4,382,045	4,368,101	4,328,562	4,285,427	4,254,819	4,216,158	4,150,004
RECEIPTS:													
LCFF		137,456	137,456	247,420	247,420	247,420	247,420	247,420	247,420	247,420	247,420	247,420	247,420
Federal Revenue	2,749,115 8010-8099	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664	8,664
Other State Revenue	395,426 8100-8299	32,952	32,952	32,952	32,952	32,952	32,952	32,952	32,952	32,952	32,952	32,952	32,952
Other Local Revenue	215,613 8300-8599	17,968	17,968	17,968	17,968	17,968	17,968	17,968	17,968	17,968	17,968	17,968	17,968
Deferral	307,517 8600-8799												
TOTAL RECEIPTS	3,464,119 -	504,556	197,039	307,004	307,004	307,004	307,004	307,004	307,004	307,004	307,004	307,004	307,004
DISBURSEMENTS:													
Certificated Salaries	1,365,435 1000-1999	46,414	60,417	116,989	138,070	108,765	117,624	127,004	128,322	123,731	126,682	135,708	135,708
Classified Salaries	691,025 2000-2999	23,490	30,576	59,206	69,875	55,044	59,528	64,275	64,942	62,618	64,112	68,680	68,680
Employee Benefits	783,638 3000-3999	26,638	34,674	67,141	79,240	62,421	67,506	72,889	73,645	71,011	72,704	77,884	77,884
Books and Supplies	220,316 4000-4999	7,489	9,748	18,876	22,278	17,549	18,979	20,492	20,705	19,964	20,441	21,897	21,897
Services	649,305 5000-5999	22,071	28,730	55,632	65,657	51,721	55,934	60,394	61,021	58,838	60,241	64,533	64,533
Capital Outlay	16,000 6000-6999	544	708	1,371	1,618	1,274	1,378	1,488	1,504	1,450	1,484	1,590	1,590
Other Outgo	2,866 7000-7999	-	-	-	-	-	-	-	-	-	-	2,866	-
Interfund Transfers Out													
All other Financing Uses													
TOTAL DISBURSEMENTS	3,728,585	126,646	164,854	319,215	376,738	296,775	320,948	346,543	350,139	337,612	345,665	373,158	370,292
NET INCREASE/DECREASE IN CASH		377,911	32,185	(12,211)	(69,734)	10,229	(13,944)	(39,539)	(43,135)	(30,608)	(38,661)	(66,154)	(63,288)
ENDING CASH		4,421,576	4,453,761	4,441,550	4,371,816	4,382,045	4,368,101	4,328,562	4,285,427	4,254,819	4,216,158	4,150,004	4,086,716

VII – D

Policy 1000: Concepts And Roles

Original Adopted Date: 11/14/2017

The Governing Board desires to represent the community and provide leadership in addressing community interests related to education. In order to encourage support for the district and district schools, promote collaboration between the district, parents/guardians, community members, and local organizations, and to identify and respond to community priorities, the Board shall establish effective two-way communication systems between the district and the community.

The Board and the Superintendent or designee shall work together with city, county, and other local agencies and organizations to promote and facilitate coordinated services for children, and seek to develop partnerships with local businesses and organizations.

The Board recognizes that district schools are an important community resource and encourages community members to make appropriate use of school facilities. Community members are also encouraged to attend Board meetings, participate in district and school activities, and take an active interest in issues that affect the district and its schools. The Board and the Superintendent or designee shall keep community members well informed about district programs, needs, and accomplishments and shall ensure that they have opportunities to share in the development of district decisions, in accordance with Board Bylaw 9005 - Governance Standards.

The Board recognizes that its ability to fulfill the community's expectations for a high-quality educational program is dependent upon the level of funding provided by the state and federal government and community support. In an effort to provide the best educational experience for district students, the Board shall study legislative processes and issues, establish ongoing relationships with federal, state, and local leaders and the media, adopt positions on key issues, set priorities for advocacy, and collaborate with other organizations and coalitions in legislative and legal advocacy efforts.

Policy 1114: District-Sponsored Social Media

Original Adopted Date: 11/14/2017 | Last Revised Date: 11/12/2024

The Governing Board recognizes the value of social media to share district information with families and the community and promote community involvement and collaboration in district decisions. The purpose of any official district social media account shall be to further the district's vision and mission, to support student learning and staff professional development, and to enhance communication and engagement with students, families, staff, and community members. The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

The Superintendent or designee shall develop content guidelines and protocols for official district social media accounts to ensure public access, appropriate and responsible use, and compliance with law, Board policy, and administrative regulation.

Guidelines for Content

Official district social media accounts shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. This policy is not intended to create an open public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of official district social media accounts is clearly communicated to users. Each account shall contain a statement specifying the purposes of the account, that the account shall only be used for such purposes, and any other user expectations or conditions as specified in the accompanying administrative regulation.

Content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation shall not be permitted on official district social media accounts.

Staff or students who post on, reply from, or otherwise use an official district social media account in a manner that violates Board policies and administrative regulations shall be subject to discipline in accordance with applicable policies and regulations.

Users of official district social media accounts, and anyone who posts on, replies to, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted on, replied with, or otherwise left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

Privacy

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall comply with Board Policy 1113 - District and School Websites.

Social media and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

Regulation 1114: District-Sponsored Social Media

Original Adopted Date: 11/14/2017 | Last Revised Date: 11/12/2024

Definitions

Social media means any online platform for collaboration, interaction, or active participation, or that allows users to post content, including, but not limited to, social networking sites such as Instagram, TikTok, Facebook, X/Twitter, SnapChat, YouTube, and LinkedIn.

An *official district* social media account is an account on a social media platform authorized by the Superintendent or designee.

An account that contains content related to the district or comments about district operations but that has not been created based on authorization or direction from the Superintendent or designee, such as an account created by a parent-teacher organization, booster club, or other school-connected organization or a student's or employee's personal account, is not an official district social media account.

School-level employees such as teachers and coaches shall obtain authorization from the school principal before creating an official social media account.

When directed by the Superintendent or designee, each school principal, or an individual in a position of similar responsibility, shall register as a verified reporter with each large social media platform on which the applicable school has an account in accordance with Business and Professions Code 22588.2-22588.4.

Guidelines for Content

Each official district social media account shall contain content that is useful and appropriate for all audiences.

District employees or agents in charge of posting or adding information to an official district social media account shall ensure that copyright laws are not violated in the use of material on official district social media accounts.

The Superintendent or designee shall ensure that official district social media accounts are regularly monitored. Staff members responsible for monitoring content may remove posts or even suspend users from interacting with the account only based on viewpoint-neutral considerations, such as lack of relation to the account's purpose or violation of board policies or administrative regulations.

If a verified reporter becomes aware of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school, the reporter shall inform the Superintendent or designee and report the threat or violation via the process created by the applicable social media platform as specified in Business and Professions Code 22588.2-22588.4.

Each official district social media account shall, as appropriate, prominently display a link to this regulation or a statement that includes Items #1-10, below:

1. The purpose(s) of the account, such as providing information to a class, school community, athletic team, or student club; engaging with the public regarding district decisions and Governing Board meetings; and sharing information regarding employment opportunities with the district
2. Users shall use the site only for those intended purposes
3. The account is regularly monitored and any inappropriate interaction will be promptly removed, blocked, or similarly addressed

Inappropriate interactions include, but are not limited to, interactions that:

- a. Are obscene, libelous, or so incite students as to create a clear and present danger of the commission of unlawful acts on district premises, violation of district or school rules, or substantial disruption to the district or school's orderly operation
 - b. Are not related to the stated purpose of the account, including, but not limited to, threats, comments of a commercial nature, political activity, and comments prohibited by board policies and administrative regulations
4. Users are expected to communicate in a respectful, courteous, and professional manner and are personally responsible for their use of the account
 5. The district is not responsible for the content posted by other users or how other users interact with the account
 6. The views and comments expressed by other users on the account belong to those users and do not necessarily reflect the views of the district
 7. Any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by the district
 8. The individual(s) to contact regarding violation of district guidelines on the use of official district social media accounts
 9. Violations may be reported to the appropriate social media platform, law enforcement, or other third parties, as appropriate
 10. A user may be suspended from interacting with the account for one month upon three prior violations and for six months upon two prior one-month suspensions

Appropriate Use by District Employees

District employees who participate in official district social media accounts shall adhere to all applicable board policies and administrative regulations, such as Board Policy 1313 - Civility and Board Policy/Administrative Regulation 4119.25/4219.25/4319.25 - Political Activities of Employees, and shall not share confidential information about students, employees, Board members, or district operations.

When appropriate, employees posting, replying, or otherwise interacting with the public outside of their professional duties or responsibilities on official district social media accounts shall identify themselves by name and district title and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of the district or school.

All staff shall receive information about appropriate use of the official district social media accounts.

Policy 2120: Superintendent Recruitment And Selection

Original Adopted Date: 02/09/2021

The Governing Board recognizes that it is responsible for selecting and employing the Superintendent. Whenever it becomes necessary for the Board to fill a vacancy in the position of Superintendent, the Board shall work diligently to employ a person whose management and leadership abilities are most closely aligned with district needs.

The Board shall establish and implement a search and selection process that includes consideration of:

1. The district's current and long-term needs, including a review of the district's vision and goals
2. The desired characteristics of a new Superintendent, including professional experience, educational qualifications, leadership characteristics, philosophy of education, and other management, technical, interpersonal and conceptual skills, as well as the priorities the Board wants to place on different abilities, traits and levels of knowledge
3. The scope of the search, including whether to promote from within the district or broaden the search to include both internal and external candidates and, if external candidates will be considered, whether to conduct a statewide or nationwide search
4. The salary range and benefits to be offered
5. Basic elements to be included in the Superintendent's contract
6. Whether to hire a professional adviser to facilitate the hiring and contract negotiation process and to ensure that verifications of the candidates' qualifications are obtained
7. How and when to involve the community in certain phases of the selection process
8. The process for screening applications and determining how the screener(s) will be selected
9. Interview questions, processes, and participants
10. Other actions necessary to ensure a fair selection process and a smooth transition to new leadership

Even if a professional adviser is used to facilitate the process, the Board shall retain the right and responsibility to oversee the process and to review all applications if desired.

The Board shall select candidates to be interviewed based on recommendations of the screener(s), if applicable, and the Board's own assessment of how candidates meet the criteria established by the Board.

The Board shall interview candidates and select a final candidate in closed session. (Government Code 54957)

Before offering the position to the selected candidate or making any announcements, Board members may visit that candidate's current place of employment, as appropriate.

Pursuant to Board Policy 2121 - Superintendent's Contract, the Board shall discuss and negotiate the Superintendent's contract in closed session, but shall vote to approve the contract in open session. (Government Code 53262, 54957, 54957.6)

The Board shall conduct any superintendent recruitment and selection process in accordance with legal and ethical obligations regarding confidentiality and equal opportunity.

As necessary, the Board may appoint an interim or acting superintendent, to manage the district when there is no permanent superintendent.

The Superintendent shall hold both a valid school administration certificate and a valid teacher's certificate. The

Board may waive any credential requirement, but shall not employ a person whose credential has been revoked by the Commission on Teacher Credentialing pursuant to Education Code 44421-44427. (Education Code 35028, 35029, 35029.1)

The Board shall not employ a person as Superintendent if, within the past five years, the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee. (Government Code 1021.5)

Regulation 3311.3: Design-Build Contracts

Original Adopted Date: 11/14/2017 | Last Revised Date: 10/10/2023

The Governing Board may approve a design-build contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria including the minimum factors of price; technical design and construction experience; and life-cycle costs over 15 years or more. (Education Code 17250.20, Education Code 17250.25)

Additionally, until January 1, 2029, the Board may approve an alternative design-build contract with a single entity for both design and construction of any school facility in excess of \$5,000,000. Such contracts may be awarded to the low bid or the best value. If the selection is based on best value, the Board shall evaluate competitive proposals, taking into consideration the minimum factors of design cost, general conditions, overhead, and profit as a component of the project price; technical design and construction expertise; and life-cycle costs over 15 or more years. The district's determination of price shall be based on the open book evaluation of construction subcontracts. The contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement. (Education Code 17250.61, 17250.62, 17250.65)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25, 17250.62)

Procedures for Awarding the Contract

The procurement process for design-build and alternative design-build projects shall be as follows: (Education Code 17250.25, 17250.35, 17250.62, 17250.65; Public Contract Code 2600)

1. Performance specifications, which includes the district preparing a set of documents setting forth the scope and estimated price of the project

The documents may include, but are not limited to:

- a. The size, type, and desired design character of the project
- b. Performance specifications that cover the quality of materials, equipment, and workmanship
- c. Preliminary plans or building layouts
- d. Any other information deemed necessary to describe adequately the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. Prequalification, which includes the district preparing and issuing a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection

The request for qualifications shall include, but is not limited to, all of the following elements:

- a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
- b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors
- c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25 or 17250.62

- d. A notice that the project is subject to the skilled and trained workforce requirements specified in Public Contract Code 2600-2603

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

3. Request for Proposals (RFP), which includes the district preparing an RFP that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district

The RFP shall include the information identified in Items #2a, 2b, and 2d above and the relative importance or weight assigned to each of the factors.

If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the RFPs and shall publish separately or incorporate into the RFPs applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.

4. Selection based on low bid, which includes for those projects utilizing low bid as the final selection method, that the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder
5. Selection based on best value, which includes for those projects utilizing best value as a selection method, that the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the RFPs

Criteria shall be weighted as deemed appropriate by the district. The proposal for a design-build project, as specified in Education Code 17250.25, shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years. The proposal for an alternative design-build project, as specified in Education Code 17250.62, shall, at a minimum, include design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified; technical design and construction expertise; and life-cycle costs over 15 or more years.

- b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked
- c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public
- d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award

This statement and the contract file shall provide sufficient information to satisfy an external audit.

Skilled and Trained Workforce

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeship occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education Code 17250.25, 17250.62; Public Contract Code 2602)

Skilled and trained workforce means that all the workers performing the work are either skilled journeypersons or apprentices registered in a state-approved apprenticeship program. At least 60 percent of the skilled journeypersons employed to perform the work shall be graduates of an apprenticeship program for the applicable occupation or at

least 60 percent of the hours worked by skilled journeypersons shall be performed by graduates of an apprenticeship program, with the exception of work performed in the following occupations, which are subject to a 30 percent threshold: (Public Contract Code 2601)

1. Acoustical installer
2. Bricklayer
3. Carpenter
4. Cement mason
5. Drywall installer or lather
6. Marble mason, finisher, or setter
7. Modular furniture or systems installer
8. Operating engineer
9. Pile driver
10. Plasterer, roofer, or waterproofer
11. Stone mason
12. Surveyor
13. Teamster
14. Terrazzo worker or finisher
15. Tile layer, setter, or finisher

If the contractor fails to provide the monthly report demonstrating compliance with the skilled and trained workforce requirements or provides an incomplete report, the district shall withhold further payments until a complete report is provided. If a report does not demonstrate compliance with the skilled and trained workforce requirements, the district shall withhold further payments until the contractor provides a sufficient plan to achieve substantial compliance with respect to the relevant apprenticeable occupation, prior to completion of the contract or project. Additionally, the district shall forward to the Labor Commissioner a copy of the monthly report, any plan to achieve compliance, and the district's response to that plan. (Public Contract Code 2602)

Policy 3470: Debt Issuance And Management

Original Adopted Date: 11/14/2017

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies.

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, communication with the public, and marketing strategies.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and/or other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. Additionally, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

Goals

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued

8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt
10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

Authorized Purposes for the Issuance of Debt

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered. Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as tax and revenue anticipation notes (TRANs), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
 - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
 - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)
2. Long-Term Debt
 - a. General obligation bonds for projects approved by voters (Education Code 15100-15262, 15264-15276; Government Code 53506-53509.5)
 - b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)
3. Lease financing, including certificates of participation (COPs)
 - a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)
 - b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400-

17429)

4. Special financing programs or structures offered by the federal or state government when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax-exempt bonds and/or COPs (Government Code 53700-53706)
5. Temporary borrowing or short-term transfers from other sources, including the following: (Education Code 42620, 42621; Government Code 53820-53833, 53850-53858)
 - a. When the district lacks sufficient funds to meet its current expenses:
 - i. Transfers of funds from the County Treasurer up to 85 percent of the amount of money that will accrue to the district within the fiscal year
 - ii. Transfers of funds from the county school service fund up to 85 percent of the money accruing to the district at the time of transfer, to be repaid before June 30 of the current fiscal year
 - b. Temporary borrowing from other sources

COPs, TRAns, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution

or Education Code 15102, 15106, 15268, and 15270.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale which is most cost-effective, that has the potential to achieve the lowest financing cost, and/or generates other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Before any sale of bonds, the Board shall adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected. (Education Code 15146)

Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt

issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and regulations, preventing fraud, and avoiding conflict of interest.

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

Additionally, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

Following a bond issuance, by each subsequent January 31, the district shall submit an annual report to CDIAC that consists of the following information for a reporting period of the prior July 1 to June 30, inclusive: (Government Code 8855)

1. The debt authorized, issued, authorized but unissued, and debt for which authorization has lapsed during the reporting period
2. The principal balance at the beginning of the reporting period, the principal paid during the reporting period, and the remaining principal outstanding at the end of the reporting period
3. The use of proceeds of issued debt including the amount of proceeds available at the beginning of the reporting period, the proceeds spent during the reporting period and the purposes for which they were spent, and the proceeds remaining at the end of the reporting period

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"), and a post-pricing summary of the debt issue. Additionally, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debt issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Policy 4000: Concepts And Roles

Original Adopted Date: 11/14/2017

The Governing Board believes that the academic achievement, personal growth, and well-being of district students, and the success of district programs, hinges on district personnel. The Board desires to establish safe and supportive working conditions that will attract and retain staff members who are highly qualified and dedicated to the education and welfare of students.

The Board recognizes that every employee has a role in the district's successful operation. The Board encourages all district employees to express their ideas, concerns, and proposals related to the improvement of working conditions and the total educational program. The district's personnel policies and related regulations shall be designed to ensure a supportive, positive climate and shall be consistent with collective bargaining agreements and in conformance with state and federal law and regulations.

The district's relationship with its collective bargaining units is critical to enhancing organizational effectiveness and improving student outcomes. Whenever possible, it is the intent of the Board that the district communicate and collaborate regularly with the representatives of collective bargaining units to resolve conflict.

As the legal representative of the district in negotiations with employee representatives, the Board shall set goals and guidelines for collective bargaining and take action on any tentative agreement. Additionally, the Board, in conjunction with the Superintendent, shall select the district's bargaining team and maintain communications with the negotiating team during the bargaining process.

Terms and conditions of employment which have been negotiated and stated in employee contracts shall have the force of policy. The Board shall hear employee complaints and appeals when such hearings are in accordance with Board policy or negotiated agreements. Additionally, the Board shall adopt wage and salary schedules and shall commit budget funds for staff development so that staff members may continue developing their skills.

The Superintendent has responsibility for overseeing district personnel. To support this effort, the Board shall approve a framework for sound hiring practices. The Superintendent shall nominate all personnel for employment, and the Board shall approve only those persons so recommended. Individuals who approach Board members regarding prospective employment shall be referred to the Superintendent or designee.

The Superintendent or designee shall assign and supervise the work of all employees and shall evaluate their work in accordance with all applicable collective bargaining agreements and any accountability systems approved by the Board. Additionally, the Superintendent or designee shall recommend disciplinary action which the Board may take against employees when warranted pursuant to Board policy, administrative regulations, and/or state or federal law.

The Superintendent or designee shall establish procedures whereby the Superintendent or designee will receive and consider employee suggestions and submit them, when appropriate, for consideration by the Board.

Policy 5000: Concepts And Roles

Original Adopted Date: 11/14/2017

The Governing Board desires to create a safe school environment and positive school climate that promotes student welfare and academic achievement. Additionally, the Board recognizes that student services offered by the district play an integral role in the academic achievement and emotional well-being of district students. In addition, the Board expects students to engage in learning opportunities offered by the district by demonstrating regular attendance and completing assigned work in a timely and diligent manner, while maintaining appropriate conduct and respect for others.

The Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and has high expectations for staff and student conduct, responsible behavior, and respect for others, in accordance with Board Policy 0450 - Comprehensive Safety Plan.

The Board is fully committed to providing equal educational opportunities and maintaining schools that are free from discrimination. The Board shall not tolerate the intimidation or harassment of any student for any reason, including discriminatory harassment, intimidation, and/or bullying, in accordance with Board Policy 0410 - Nondiscrimination in District Programs and Activities and Board Policy/Administrative Regulation 5145.3 - Nondiscrimination/Harassment.

The Superintendent or designee shall establish and inform parents/guardians and students about school and district rules and regulations related to attendance, health examinations, records, grades, and student conduct. When conducting hearings related to discipline, attendance, and other student matters, the Board shall afford students their due process rights in accordance with law and applicable Board policies and administrative regulations.

Policy 5020: Parent Rights And Responsibilities

Original Adopted Date: 11/14/2017

The Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The Board believes that the district's relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians for continuing the intellectual, physical, emotional, and social development and well-being of their students, including the means by which the district and parents/guardians can help their students achieve academic and other standards of the district.

Within this framework, the district's primary responsibility shall be to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the district.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their children succeed in school. (Education Code 51100)

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

The Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of, and participation in, their children's educational programs. (Education Code 51101.1)

Regulation 5020: Parent Rights And Responsibilities

Original Adopted Date: 11/14/2017

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making the request, the classroom(s) in which their child is enrolled or for the purpose of selecting the school in which their child will be enrolled (Education Code 51101)

Parents/guardians may observe instructional and other school activities that involve their child in accordance with Board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the Superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with Board policy and administrative regulations. (Education Code 49091.10)

2. To meet, within a reasonable time of their request, with their child's teacher(s) and the principal (Education Code 51101)
3. Under the supervision of district employees, to volunteer their time and resources for the improvement of school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher (Education Code 51101)
4. To be notified on a timely basis if their child is absent from school without permission (Education Code 51101)
5. To receive the results of their child's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their child's performance on the English language development test. (Education Code 51101.1)

6. To request a particular school for their child and to receive a response from the district (Education Code 51101)
7. To have a school environment for their child that is safe and supportive of learning (Education Code 51101)
8. To examine the curriculum materials of the class(es) in which their child is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments including textbooks, teacher's manuals, films, audio and video recordings, and software, stored by the classroom teacher. (Education Code 49091.10)

Each school site shall make available to parents/guardians and others, upon request, a copy of the prospectus for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication if a hardcopy is created. (Education Code 49091.14)

9. To be notified of the opportunity to opt their child out of certain instruction, as required by law (Education Code 51240, 51938)
10. To be informed of their child's progress in school and of the appropriate school personnel whom they should contact if problems arise with their child (Education Code 51101)
11. For parents/guardians of English learners, to support their child's advancement toward literacy (Education Code 51101.1)

The Superintendent or designee may make available, to the extent possible, surplus or undistributed instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)

12. For parents/guardians of English learners, to be informed, through the school accountability report card, about statewide and local academic standards, testing programs, accountability measures, and school improvement efforts (Education Code 51101.1)
13. To have access to the student records of their child (Education Code 51101)
14. To receive information concerning the academic performance standards, proficiencies, or skills their child is expected to accomplish (Education Code 51101)
15. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes, and procedures for visiting the school (Education Code 51101)
16. To be notified, as early in the school year as practicable pursuant to Education Code 48070.5, if their child is identified as being at risk of retention, and of their right to consult with district personnel responsible for a decision to promote or retain their child and to appeal such a decision (Education Code 51101)
17. To receive notice and information about and to opt out of any psychological testing involving their child (Education Code 51101)
18. To receive notice and information about and to opt out of any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life, any form of parent/guardian screening or testing, any nonacademic home-based counseling program, parent/guardian training, or any prescribed family education service plan, and to inspect any survey collecting personal information (Education Code 49091.18; 20 USC 1232h)
19. To participate as a member of a parent advisory committee, school site council, or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)

20. To question anything in their child's student record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school (Education Code 51101)
21. To provide informed, written parental consent before their child is tested for a behavioral, mental, or emotional evaluation

A general consent, including medical consent used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)

22. For parents/guardians of English learners, to be given any required written notification, under any applicable law, in English and the student's home language pursuant to Education Code 48985 (Education Code 51101.1)

These rights shall be exercised in accordance with applicable Board policy and administrative regulation.

Parent Responsibilities

Parents/guardians may support the learning environment of their child by: (Education Code 51101)

1. Monitoring attendance of their child
2. Ensuring that homework is completed and turned in on time
3. Encouraging their child to participate in extracurricular and cocurricular activities

4. Monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child
 5. Working with their child at home in learning activities that extend the classroom learning
 6. Volunteering in their child's classroom(s) or for other school activities
 7. Participating in decisions related to the education of their own child or the total school program, as appropriate
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Policy 5138: Conflict Resolution/Peer Mediation

Status: DRAFT

Original Adopted Date: 11/14/2017

To promote student safety and contribute to the maintenance of a positive school climate, the Governing Board encourages the development of school-based conflict resolution and peer mediation programs designed to help students learn constructive ways of handling conflict. The Board believes that such programs can reduce violence and promote communication, personal responsibility, and problem-solving skills among students.

Conflict resolution and peer mediation programs may be considered as part of each school's comprehensive safety plan and incorporated into other district discipline procedures as appropriate. Such programs shall not supplant the authority of district staff to take appropriate action as necessary to prevent violence, ensure student safety, maintain order in the school, and institute disciplinary measures.

Such programs may incorporate peer mediation strategies in which selected student volunteers are specifically trained to work with their peers in resolving conflicts. This training may involve effective communication and listening, critical thinking, problem-solving processes, and the use of negotiation to find mutually acceptable solutions. Additionally, the training may address the ethical and social development of students, respect for diversity, and interpersonal and behavioral skills.

Participation in a peer mediation program by a student engaged in a conflict shall be voluntary and kept confidential by all parties involved.

In developing a conflict resolution and/or peer mediation program, school-site teams shall address, as appropriate:

1. The grade levels and courses in which the conflict resolution curriculum shall be delivered
2. Staff development related to the implementation of the curriculum and modeling of appropriate behaviors and communication skills
3. The selection of peer mediators involving, to the extent possible, a cross-section of students in terms of grade, gender, race, ethnicity, and socioeconomic status, and including some students who exhibit negative leadership among peers
4. Training and support for peer mediators, including training in mediation processes and in the skills related to understanding conflict, communicating effectively and listening
5. The process for identifying and referring students to the peer mediation program
6. The types of conflicts suitable for peer mediation
7. Expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved
8. Scheduling and location of peer mediation sessions
9. Methods of obtaining and recording agreement from all disputants
10. The appropriate involvement of parents/guardians, the community, and staff, including counseling/guidance and security staff
11. Communications to students, parents/guardians, and staff regarding the availability of the program
12. Methods of following up with students to determine the effectiveness of the process
13. Development of assessment tools to periodically evaluate the success of the program including, but not limited to, measurements of whether there has been a reduction in violence at the school and whether the school's suspension rates have fallen since the program has been introduced

14. Selection of and requirements to train as peer mediators

Policy 6020: Parent Involvement

Status: DRAFT

Original Adopted Date: 11/14/2017 | Last Revised Date: 06/09/2020

The Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment.

The Superintendent or designee shall work with parents/guardians and family members to jointly develop and implement this policy, and the programs established by this policy, and to propose revisions to this policy, as needed. Additionally, the Superintendent or designee shall meaningfully involve parents/guardians and family members in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home. (Education Code 11500-11504, 51101; 20 USC 6318)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available for them to do so, in accordance with Board Policy/Administrative Regulation 5020 - Parents Rights and Responsibilities.

The district's local control and accountability plan (LCAP) shall include goals and strategies for parent/guardian involvement and family engagement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code 42238.02, 52060)

The Board shall establish and convene a parent advisory committee (PAC), and, as applicable, an English learner parent advisory committee (ELPAC) to review and comment on the LCAP, in accordance Board Policy 0460 - Local Control and Accountability Plan, including the use of federal funds and how funds will be allocated for parent/guardian involvement activities as well as activities related to increasing student achievement.

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent/guardian and family engagement efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of parent/guardian involvement opportunities and on barriers that may inhibit participation.

Title I Schools

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding; developing strategies that describe how the district will carry out each activity listed in 20 USC 6318; and implementing and evaluating such programs, activities, and procedures. The Superintendent or designee shall implement these obligations in accordance with the accompanying administrative regulation. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code 11503; 20 USC 6318)

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities and distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631. The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities. (20 USC 6318)

Expenditures of such funds shall be consistent with the activities specified in this Board policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members

2. Support for programs that reach parents/guardians and family members at home, in the community, and at school
3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
4. Collaboration, or the provision of subgrants to schools to enable collaboration, with community-based or other organizations or employers with a record of success in improving and increasing parent/guardian and family engagement
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

To coordinate and enhance family engagement programs, the Superintendent or designee shall inform parents/guardians and organizations of the existence of Title IV. (20 USC 6318)

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. (20 USC 6318)

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

As required by law, the Superintendent or designee shall annually attend a regular meeting of the PAC or ELPAC, if applicable, to receive input and feedback on topics that support student achievement and programs that reach parents/guardians and family members at home, in the community, and at school. (20 USC 6318)

Non-Title I Schools

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. (Education Code 11504)

Regulation 6020: Parent Involvement

Original Adopted Date: 11/14/2017 | Last Revised Date: 06/09/2020

District Strategies for Title I Schools

To ensure that parents/guardians and family members of students participating in Title I programs are provided with opportunities to be involved in their children's education, the district shall:

1. Involve parents/guardians and family members in the joint development of a district plan that meets the requirements of 20 USC 6312 and in the development of school support and improvement plans pursuant to 20 USC 6311 (20 USC 6318)

The Superintendent or designee may:

- a. Invite input on the plan from other district committees and school site councils
 - b. Communicate with parents/guardians through the district newsletter, website, or other methods regarding the plan and the opportunity to provide input
 - c. Provide copies of working drafts of the plan to parents/guardians in an understandable and uniform format and, to the extent practicable, in a language the parents/guardians can understand
 - d. Ensure that there is an opportunity at a public Governing Board meeting for public comment on the plan prior to the Board's approval of the plan or revisions to the plan
 - e. Ensure that school-level policies on parent/guardian and family engagement address the role of school site councils and other parents/guardians as appropriate in the development and review of school plans
2. Provide coordination, technical assistance, and other support necessary to assist and build the capacity of Title I schools in planning and implementing effective parent/guardian and family engagement activities to improve student academic achievement and school performance, which may include meaningful consultation with employers, business leaders, and philanthropic organizations or individuals with expertise in effectively engaging parents/guardians and family members in education (20 USC 6318)

The Superintendent or designee may:

- a. Assign district personnel to serve as a liaison to the schools regarding Title I parent/guardian and family engagement issues
 - b. Identify funding and other resources, including community resources and services, that may be used to strengthen district and school parent/guardian and family engagement programs
 - c. Provide training for the principal or designee of each participating school regarding Title I requirements for parent/guardian and family engagement, leadership strategies, and communication skills to assist in facilitating the planning and implementation of related activities
 - d. With the assistance of parents/guardians, provide information and training to teachers and other staff regarding effective parent/guardian involvement practices and legal requirements
 - e. Provide information to schools about the indicators and assessment tools that will be used to monitor progress
3. To the extent feasible and appropriate, coordinate and integrate Title I parent/guardian and family engagement strategies with parent/guardian and family engagement strategies of other relevant federal, state, and local programs and ensure consistency with federal, state, and local laws (20 USC 6318)

The Superintendent or designee may:

- a. Identify overlapping or similar program requirements
 - b. Involve district and school site representatives from other programs to assist in identifying specific population needs
 - c. Schedule joint meetings with representatives from related programs and share data and information across programs
 - d. Develop a cohesive, coordinated plan focused on student needs and shared goals
4. Conduct, with meaningful involvement of parents/guardians and family members, an annual evaluation of the content and effectiveness of the parent/guardian and family engagement policy in improving the academic quality of the schools served by Title I, including identification of: (20 USC 6318)
- a. Barriers to greater participation in parent/guardian and family engagement activities, with particular attention to parents/guardians who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background
 - b. The needs of parents/guardians and family members, so they can better assist with their children's learning and engage with school personnel and teachers
 - c. Strategies to support successful school and family interactions

The Superintendent or designee may:

- a. Use a variety of methods, such as focus groups, surveys, and workshops, to evaluate the satisfaction of parents/guardians and staff with the quality and frequency of district communications
- b. Gather and monitor data regarding the number of parents/guardians and family members participating in district activities and the types of activities in which they are engaged
- c. Recommend to the Board measures to evaluate the impact of the district's parent/guardian and family engagement efforts on student achievement

The Superintendent or designee shall notify parents/guardians of this review and assessment through regular school communications mechanisms and shall provide a copy of the assessment to parents/guardians upon their request. (Education Code 11503)

5. Use the findings of the evaluation conducted pursuant to Item #4 above to design evidence-based strategies for more effective parent/guardian and family involvement and, if necessary, to revise the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. Analyze data from the evaluation to identify parent/guardian and family engagement activities that have been successful and those activities that have had lower participation or less meaningful involvement by parents/guardians
- b. Analyze parent/guardian and family participation to determine the level of participation by traditionally underrepresented groups
- c. With the involvement of parents/guardians, recommend and draft proposed policy revisions to submit to the Board for consideration

6. Involve parents/guardians in the activities of schools served by Title I, which may include establishing a parent advisory board comprised of a sufficient number and representative group of parents/guardians or family members served by the district to adequately represent the needs of the population served by the district for the purposes of developing, revising, and reviewing the parent/guardian and family engagement policy (20 USC 6318)

The Superintendent or designee may:

- a. Include information about school activities in district communications to parents/guardians and family members
- b. To the extent practicable, assist schools with translation services or other accommodations needed to encourage participation of parents/guardians and family members
- c. Establish processes to encourage parent/guardian input regarding their expectations and concerns for their children

Additionally, the district shall promote the effective involvement of parents/guardians and support a partnership among the school, parents/guardians, and the community to improve student achievement by implementing the actions specified in Item #7 of "School-Level Policies for Title I Schools," below. (20 USC 6318)

School-Level Policies for Title I Schools

At each school receiving Title I funds, a written policy on parent/guardian and family engagement shall be developed jointly with the parents/guardians and family members of participating students. The school policy shall describe the means by which the school will: (20 USC 6318)

1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, in order to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved
2. Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care, and/or home visits may be provided as such services relate to parent/guardian involvement
3. Involve parents/guardians in an organized, ongoing, and timely way in the planning, review, and improvement of Title I programs, including the planning, review, and improvement of the school's parent/guardian and family engagement policy and, if applicable, the joint development of the plan for schoolwide programs pursuant to 20 USC 6314

The school may use an existing process for involving parents/guardians in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.

4. Provide the parents/guardians of participating students all of the following:
 - a. Timely information about Title I programs
 - b. A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and the achievement levels of the state academic standards
 - c. If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to their children's education. The district shall respond to any such suggestions as soon as practicably possible.
5. If the schoolwide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district
6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff, and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards

This compact shall address:

- a. The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's challenging

academic achievement standards

- b. Ways in which parents/guardians will be responsible for supporting their children's learning, volunteering in the classroom, and participating, as appropriate, in decisions related to their children's education and the positive use of extracurricular time
 - c. The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:
 - i. Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement
 - ii. Frequent reports to parents/guardians on their children's progress
 - iii. Reasonable access to staff, opportunities to volunteer and participate in their child's classroom, and observation of classroom activities
 - iv. Regular two-way, meaningful communication between family members and school staff, and, to the extent practicable, in a language that family members can understand
7. Promote the effective involvement of parents/guardians and support a partnership among the school, parents/guardians, and the community to improve student achievement through the following actions:
- a. Assist parents/guardians, as appropriate, in understanding such topics as the state academic standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children
 - b. Provide parents/guardians with materials and training, such as literacy training and using technology (including education about the harms of copyright piracy), as appropriate, to help them work with their children to improve their children's achievement
 - c. With the assistance of parents/guardians, educate teachers, specialized instructional support personnel, principals and other school leaders, and other staff, in the value and utility of parent/guardian contributions and in how to reach out to, communicate with, and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools
 - d. To the extent feasible and appropriate, coordinate and integrate parent/guardian involvement programs and activities with other federal, state, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in fully participating in their children's education
 - e. Ensure that information related to school and parent/guardian programs, meetings, and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand
 - f. Provide other such reasonable support for parent/guardian involvement activities as parents/guardians may request

In addition, the school plan may include strategies to:

- a. Involve parents/guardians in the development of training for teachers, principals, and other educators to improve the effectiveness of such training
- b. Provide necessary literacy training, using Title I funds if the district has exhausted all other reasonably available sources of funding for such training
- c. Pay reasonable and necessary expenses associated with parent/guardian involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school-related meetings and training sessions

- d. Train parents/guardians to enhance the involvement of other parents/guardians
 - e. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students, in order to maximize parent/guardian involvement and participation
 - f. Adopt and implement model approaches to improving parent/guardian involvement
 - g. Establish a parent advisory council to provide advice on all matters related to parent/guardian involvement in Title I programs
 - h. Develop appropriate roles for community-based organizations and businesses in parent/guardian involvement activities
 - i. Make referrals to community agencies and organizations that offer literacy training, parent/guardian education programs, and/or other services that help to improve the conditions of parents/guardians and families
 - j. Provide a master calendar of district/school activities and meetings
 - k. Provide information about opportunities for parent/guardian and family engagement through the district newsletter, website, or other written or electronic means
 - l. Engage parent-teacher organizations to actively seek out and involve parents/guardians through regular communication updates and information sessions
 - m. To the extent practicable, provide translation services at school sites and at meetings involving parents/guardians and family members as needed
 - n. Provide training and information to members of district and school site councils and advisory committees to help them fulfill their functions
 - o. Provide ongoing workshops to assist school site staff, parents/guardians, and family members in planning and implementing improvement strategies, and seek their input in developing the workshops
 - p. Regularly evaluate the effectiveness of staff development activities related to parent/guardian and family engagement
 - q. Include expectations for parent/guardian outreach and involvement in staff job descriptions and evaluations
8. To the extent practicable, provide opportunities for the informed participation of parents/guardians and family members (including parents/guardians and family members with limited English proficiency, parents/guardians and family members with disabilities, and parents/guardians and family members of migrant children), including providing information and school reports required under 20 USC 6311(h) in a format and language such parents/guardians can understand

If the school has a parent involvement policy that applies to all parents/guardians, it may amend that policy to meet the above requirements. (20 USC 6318)

Each school receiving Title I funds shall annually evaluate the effectiveness of its parent/guardian and family engagement policy. Such evaluation may be conducted during the process of reviewing the school plan for student achievement in accordance with Education Code 64001.

The school's policy shall be periodically updated to meet the changing needs of parents/guardians and the school. (20 USC 6318)

District Strategies for Non-Title I Schools

For each school that does not receive federal Title I funds, the Superintendent or designee shall, at a minimum:

1. Engage parents/guardians and family members positively in their children's education by providing assistance and training on topics such as state academic standards and assessments to increase their knowledge and skills to use at home to support their children's academic efforts at school and their children's development as responsible members of society (Education Code 11502, 11504)

The district may utilize department leaders and district instructional coaches to provide parent/guardian training on topics that include, English language development, state academic standards and assessments, and specific strategies to support the student in the home.

The Superintendent or designee may:

- a. Provide or make referrals to literacy training and/or parent education programs designed to improve the skills of parents/guardians and enhance their ability to support their children's education
 - b. Provide information, in parent handbooks and through other appropriate means, regarding academic expectations and resources to assist with the subject matter
 - c. Provide parents/guardians with information about students' class assignments and homework assignments
2. Inform parents/guardians that they can directly affect the success of their children's learning, by providing them with techniques and strategies that they may use to improve their children's academic success and to assist their children in learning at home (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide parents/guardians with information regarding ways to create an effective study environment for their children at home and to encourage good study habits
 - b. Encourage parents/guardians to monitor their children's school attendance, homework completion, and television viewing
 - c. Encourage parents/guardians to volunteer in their child's classroom and to participate in school advisory committees
3. Build consistent and effective two-way communication between the home and school so that parents/guardians and family members may know when and how to assist their children in support of classroom learning activities (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Ensure that teachers provide frequent reports to parents/guardians on their children's progress and hold parent-teacher conferences at least once per year with parents/guardians of elementary school students
- b. Provide opportunities for parents/guardians to observe classroom activities and to volunteer in their child's classroom
- c. Provide information about parent/guardian and family engagement opportunities through district, school, and/or class newsletters, the district's website, and other written or electronic communications
- d. To the extent practicable, provide notices and information to parents/guardians in a format and language they can understand
- e. Develop mechanisms to encourage parent/guardian input on district and school issues
- f. Identify barriers to parent/guardian and family participation in school activities, including parents/guardians and family members who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background

- g. Encourage greater parent/guardian participation by adjusting meeting schedules to accommodate parent/guardian needs and, to the extent practicable, by providing translation or interpreter services, transportation, and/or child care
- 4. Train teachers, administrators, specialized instructional support personnel, and other staff to communicate effectively with parents/guardians as equal partners (Education Code 11502, 11504)

The Superintendent or designee may:

- a. Provide staff development to assist staff in strengthening two-way communications with parents/guardians, including parents/guardians who have limited English proficiency or limited literacy
 - b. Invite input from parents/guardians regarding the content of staff development activities pertaining to home-school communications
 - c. Utilize professional development sessions to train teachers, administrators, and staff on ways to effectively engage parents/guardians, with each school site sharing best practices that others may learn from
- 5. Integrate and coordinate parent/guardian and family engagement activities within the LCAP with other activities

The Superintendent or designee may:

- a. Include parent/guardian and family engagement strategies in school reform or school improvement initiatives
 - b. Involve parents/guardians and family members in school planning processes
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Policy 6143: Courses Of Study

Status: DRAFT

Original Adopted Date: 11/14/2017 | Last Revised Date: 12/12/2023

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; a perception of one or more of such characteristics; a combination of two or more of such characteristics or association with a person or group with one or more of these actual or perceived characteristics or a combination of two or more of them. (Education Code 200, 210.1, 210.2, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; Penal Code 422.55; 5 CCR 4940; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

Elementary Grades

The Board shall adopt a course of study for elementary grades that includes all required instructional content and sufficiently prepares students for the secondary course of study specified in Education Code 51225.3.

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that includes all required instructional content and prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

Additionally, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "A-G" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and make updated lists readily available. (Education Code 51229, 66204)

Parental Notification and Opt-Out

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they

may request to opt their student out of certain instruction. Students for whom the district has approved the opt-out shall be offered an alternative activity of similar educational value.

Regulation 6143: Courses Of Study

Original Adopted Date: 11/14/2017 | Last Revised Date: 12/12/2023

Grades 1-6

Courses of study for grades 1-6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, including instruction in cursive or joined italics in the appropriate grade levels, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

- b. The development of the American economic system, including the role of the entrepreneur and labor
 - c. The relations of persons to their human and natural environments
 - d. Eastern and western cultures and civilizations
 - e. Contemporary issues
 - f. The wise use of natural resources
 - g. Spanish colonization of California and the Gold Rush Era, including the treatment and perspectives of Native Americans during those periods
4. Science: biological and physical aspects, with emphasis on the processes of experimental inquiry, the place of humans in ecological systems, the causes and effects of climate change, and the methods to mitigate and adapt to climate change (Education Code 51210)
 5. Visual and performing arts: instruction in dance, music, theater, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)
 - a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
 - b. Fire prevention

- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
- f. Prenatal care for pregnant women
- g. Violence as a public health issue
- h. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
 - v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
 - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
 - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

- A. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
- B. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
- C. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
- D. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind
8. Violence awareness and prevention
9. Career awareness exploration

Grades 7-12

Courses of study for grades 7-12 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
 - a. The history, resources, development, and government of California and the United States, including instruction in:
 - i. The early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5, 60040)
 - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
 - iii. The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
 - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
 - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. Personal financial literacy
- e. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
- f. Eastern and western cultures and civilizations
- g. Human rights issues, with particular attention to the study of the inhumanity of genocide, which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides, slavery, and the Holocaust (Education Code 51221.2, 51226.3)
- h. To the extent instruction is provided on the Spanish colonization of California or the Gold Rush Era, the treatment and perspectives of Native Americans during those periods
- i. Contemporary issues
3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; the causes and effects of climate change, the methods to mitigate and adapt to climate change; and appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)
6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)
9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)

- a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice (Education Code 51225.6)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
- f. Prenatal care for pregnant individuals
- g. Violence as a public health issue
- h. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis,

including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges

- v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
- vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
- vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

- A. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
- B. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
- C. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
- D. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

- viii. Starting with the 2026-27 school year, the dangers associated with fentanyl use (Education Code 51225.38)

12. Violence awareness and prevention

13. A one-semester course in Ethnic studies, which may be any one of the following: (Education Code 51225.3)

- a. A course based on the model curriculum developed pursuant to Education Code 51226.7
- b. An existing ethnic studies course
- c. An ethnic studies course taught as part of a course that has been approved as meeting the University of California (UC)/California State University (CSU) A-G requirements
- d. A locally developed ethnic studies course approved by the Governing Board

Such a course shall first be presented at an open Board meeting, and approved only after a subsequent open Board meeting at which the public has had the opportunity to express its views on the proposed course

For the courses described in Items #13a-d above, the curriculum, instruction, and instructional materials shall: (Education Code 51225.3)

- i. Be appropriate for use with students of all races, religious, nationalities, genders, sexual

orientation, and diverse ethnic and cultural backgrounds, students with disabilities, and English learners

ii. Not reflect or promote, directly or indirectly, any bias, bigotry, or discrimination against any person or group of persons based on any category protected by Education Code 220

iii. Not teach or promote religious doctrine

14. Commencing in the 2027-28 school year, a separate, stand-alone one-semester course in personal finance (Education Code 51225.3)

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles
6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify district courses that may qualify for designation as "A-G" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to UC for "A-G" designation.

Notification and Information Sharing Related to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide, as part of the annual notification required pursuant to Education Code 48980, written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and CSU
2. A list of the current UC and CSU websites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)

4. The Internet address for the portion of CDE's website where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses
6. A separate and distinct disclosure, in accordance with 20 USC 1232g, the federal Family Education Rights and Privacy Act of 1974 (FERPA), that data may be shared with the California College Guidance Initiative (CCGI) to provide students and their parents/guardians with direct access to online tools and resources for college and career planning
7. Contact information for the CaliforniaColleges.edu platform in order to access resources that help students and their parents/guardians learn about college admissions requirements

In order to provide data needed to improve student achievement and accomplish other specified goals, the Superintendent or designee shall submit student transcript information for grades 9-12 students to CCGI and shall comply with other program requirements specified in Education Code 60900.5. (Education Code 60900)

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application (CADAA) at least once before grade 12. (Education Code 51225.8)

The Superintendent or designee shall advise each student in grade 11 to complete the grade 11 financial aid lessons on CCGI's CaliforniaColleges.edu platform. (Education Code 51225.8)

Financial Aid Requirements for Students in Grade 12

The Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition, a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district
2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and shall complete and submit an opt-out form on the student's behalf and notify the student's parent/guardian of the student's exemption

Before a student or the student's parent/guardian is exempted from the requirement to complete the FAFSA or CADAA, the district shall provide a student and the student's parent/guardian with the following information: (Education Code 51225.7)

1. The purposes and benefits of the FAFSA or CADAA, which include consideration for financial aid
2. The consequences of not completing and submitting a FAFSA or CADAA
3. The option to complete a FAFSA or CADAA after an opt-out form has been submitted

The information provided in Items #1-3 above shall be provided: (Education Code 51225.7)

1. To the student through a meeting between a school counselor and the student or, if no school counselor is employed at the school, between the student and other school staff, through written material, or by other means of communication
2. To the student's parent/guardian, or the student when required, and shall include notification of the date by which the student will be opted out by the district if no action is taken

This notice shall be provided with sufficient time for the student or parent/guardian to act before the district opts out the student.

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, is directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to, programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with FERPA and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

The Superintendent or designee shall provide each student in grade 12, and if applicable, the student's parent/guardian, with information about, and potential eligibility for, the California Kids Investment and Development Savings Program. (Education Code 51225.7)

Policy 7000: Concepts And Roles

Original Adopted Date: 11/14/2017

The Governing Board recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program and align with the needs of the district. The Board shall endeavor to provide and maintain high-quality school facilities that support the district's educational program. Because the schools serve as a focal point for the community, the Board shall strive to provide district facilities that are compatible with surrounding neighborhoods and have the flexibility of design to meet future educational and community needs. As part of its intent to make use of each facility, the Board recognizes that, in some instances, the best use may be reuse by a third party, and in other instances, may be lease or sale.

In order to plan for long-range facilities needs, the Superintendent or designee may develop, for Board approval, a school facilities master plan in accordance with Board Policy 7110 - Facilities Master Plan, and regularly review such plan in light of the district's educational goals. In accordance with this plan, the Board shall:

1. Approve additions or major alterations to existing buildings
2. Determine what new buildings shall be built, when and where, and what equipment shall be purchased for them
3. Determine the method of financing that will be used
4. Select and purchase school sites for future expansion, as needed, and facilities for new school sites or other district use
5. Sell or lease facilities, including via joint occupancy or joint use, when no other better use is identified
6. Approve the selection of architects and structural engineers
7. Award contracts for design and construction
8. Authorize the use of school facilities by district residents and community groups in accordance with Board Policy/Administrative Regulation 1330 - Use of School Facilities
9. Consider the use of district property for workforce housing
10. Advocate school facility needs to the community

The Superintendent or designee shall:

1. Assess the district's short- and long-term facilities needs
2. Direct the preparation and updating of the facilities master plan
3. Oversee the preparation of bids and awarding of contracts
4. Supervise the implementation of the district's building program in accordance with the master plan, Board policy, and state and local requirements, including collaboration with the architect and contractor on the construction of new facilities and modernization of existing facilities
5. Represent the district in official governmental interactions related to the building program

Policy 7131: Relations With Local Agencies

Original Adopted Date: 11/14/2017

The Governing Board recognizes the importance of collaborating and communicating with other local agencies in order to provide the best possible school facilities and to allocate facility resources in an effective and efficient manner. The Board and district staff shall consult and coordinate with local agencies as required by law, and shall utilize the expertise and resources of such agencies when useful to the district in the planning, design, and construction of facilities.

The Board shall meet with the appropriate local agency recreation and park authorities to review all possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community. (Education Code 35275)

Upon receiving notification of proposed action to adopt or substantially revise a city or county general plan, the Board may request a meeting with the local planning agency to discuss possible methods of coordinating planning, design, and construction of new school facilities and school sites. (Government Code 65352.2)

The Superintendent or designee shall monitor land development proposals within district boundaries and shall ensure that an exchange of accurate information is maintained with city/county planning staff regarding the impact of land development on the district's educational programs and facility needs. When necessary, the district shall recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address the new development.

Recognizing that available funds may not suffice to eliminate overcrowding in district schools caused by new development, the Board urges the city/county to adopt in its general plan or other appropriate planning documents, to the extent permitted by law, a provision which ensures that adequate school facilities will be available.

Notifications to Other Local Agencies

In order to adequately mitigate the additional students generated by new development within the district, the Board may make a finding, based on clear and convincing evidence, that: (Government Code 65971)

1. That conditions of overcrowding, as defined in Government Code 65973, exist in one or more attendance areas within the district which will impair the normal functioning of the educational programs, and the reason for the existence of those conditions
2. That all reasonable methods of mitigating conditions of overcrowding have been evaluated and no feasible method for reducing those conditions exists

Upon making such a finding, the Board shall notify the city council or county board of supervisors of such finding. The notice shall include a completed application to the Office of Public School Construction for preliminary determination of eligibility for school construction under applicable state law. (Government Code 65971)

The Superintendent or designee shall notify the appropriate city or county planning agency of the adoption of a school facility needs analysis; facilities master plan or other long-range plan; the acquisition of a school site; and any other action regarding school facilities, in accordance with law.

District Workforce Housing Development

The Superintendent or designee shall ensure that the use of district-owned real property for workforce housing is consistent with the criteria specified in Government Code 65914.7.

Bylaw 9310: Board Policies

Original Adopted Date: 11/14/2017

Definitions

Board policies are the written rules of the district. They establish the parameters by which staff, students, parents/guardians, volunteers, contractors, visitors, and others shall abide while attending or participating in district programs or activities, on district property, or otherwise within the jurisdiction of the district. Additionally, Board policies clarify the roles and responsibilities of the Governing Board and Superintendent, and communicate Board philosophy and values to students, staff, parents/guardians, and the community.

Board bylaws are specific Board policies that govern the operations of the Board and establish the rights and obligations of Board members.

Administrative regulations, which shall not be inconsistent with Board policies, are written rules that implement Board policies or prescribe the operations and administration of the district. In case of conflict between an administrative regulation and a Board policy, the Board policy, or applicable portion thereof, shall prevail.

Board policies and administrative regulations shall align with the district's vision and goals, promote student learning and achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

The Board recognizes the importance of maintaining Board policies and administrative regulations that are up to date and reflect the mandates of law. Board policies or administrative regulation shall be binding to the extent that they do not conflict with federal or state law and are consistent with the district's collective bargaining agreements. No Board policy or administrative regulation, or any portion thereof, shall be operative if the Superintendent determines, based on advice of district legal counsel, it is in conflict with applicable federal or state law or regulations or court decisions. However, any portion of a Board policy or administrative regulation so determined to be inoperative shall not affect the operability of other provisions of the Board policy or administrative regulation.

Board Policy Development and Adoption

The Board shall regularly review Board policies and shall do so at Board meetings or Policy Committee meetings, as applicable. Additionally, the Board shall annually review the policies specified in Education Code 35160.5. If no revisions are deemed necessary, the Board minutes for the applicable meeting shall nevertheless indicate that the review was conducted. Other Board policies shall be monitored and reviewed as specified in the Board policy itself or as needed to reflect changes in law or district circumstances.

The following steps shall be used to develop, propose, and adopt a new Board policy or revisions to an existing Board policy:

1. The Board and/or Superintendent or designee shall identify the need for a new or revised Board policy
2. As needed, the Superintendent or designee shall gather fiscal data, staff and public input, related Board policies or administrative regulations, sample Board policies from the California School Boards Association, legal advice, and other useful information and data
3. The Board may agendaize one or more discussions or presentations with respect to the need for a new or revised Board policy

As part of those discussions or presentations, the Board may request additional information or research and may provide direction to the Superintendent or designee regarding how to proceed with proposing a new or revised Board policy, including a request for review by district legal counsel.

4. Once drafted, the proposed new or revised Board policy shall be agendaized at two separate Board meetings, with the first for public input and Board review and direction, and the second for further discussion, if warranted, and Board action

The Board may waive or modify any of the above requirements on a case-by-case basis.

All Board policies shall be formally adopted by a majority vote of the Board.

Board policies shall become effective upon Board adoption or at a future date if so designated by the Board at the time of adoption.

At any time, the Board and Superintendent or designee may determine that progress reports to the Board on the implementation and/or effectiveness of a Board policy are necessary. If so, the Board and Superintendent or designee shall agree upon a timeline and, as applicable, measures for evaluating the effectiveness of the Board policy in achieving its purpose.

Administrative Regulation Development and Approval

The Superintendent or designee shall be responsible for the development and approval of administrative regulations.

When new Board policies are created or existing Board policies are revised, the Superintendent or designee shall, as necessary, create or revise any applicable administrative regulations to ensure that they conform to the intent of the new or revised Board policy.

To carry out the intent of the Board, the Superintendent or designee may, in addition to developing and approving administrative regulations, develop procedures manuals, handbooks, or other guides.

Access

The Superintendent or designee shall ensure that all district employees and the public have easy and free access to all Board policies, administrative regulations, and, as applicable, related documents

Bylaw 9321: Closed Session

Original Adopted Date: 12/10/2019 | Last Revised Date: 01/09/2024

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall meet in closed session during a regular, special, or emergency meeting only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting as required by law and provided in the accompanying Exhibit (1). (Education Code 35145; Government Code 54954.2, 54954.5, 54957)

In the open session preceding closed session, the Board shall disclose the items to be discussed in closed session as specified in this bylaw. The Board chair, who is either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall either verbally state the closed session items listed in the agenda or refer the public to the closed session item(s) as listed by number or letter in the agenda. In closed session, the Board shall consider only those items covered in its statement. (Government Code 54957, 54957.7)

Prior to closed session, members of the public shall be given an opportunity to address the Board on any closed session item in the agenda in accordance with Board Bylaw 9322 - Agenda/Meeting Materials and Board Bylaw 9323 - Meeting Conduct. (Education Code 35145.5; Government Code 54954.3)

After closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall disclose any actions taken in closed session, the votes or abstentions thereon, and other disclosures as specified in this bylaw. Such disclosures may be made in writing or orally at the location announced in the agenda for closed session as required by law and provided in the accompanying Exhibit (2). (Education Code 32281; Government Code 54957.1, 54957.7)

When an action taken during closed session involves final approval or adoption of a document, such as a contract or settlement agreement, that becomes public upon such approval or adoption, the Superintendent or designee shall immediately provide a copy of the document to any person present at the conclusion of closed session who has submitted a written request or made a standing request for all documentation as part of a request for notice of meetings. (Government Code 54957.1)

If, when adopting or approving a document during closed session, substantive amendments are required to finalize the document, the Superintendent or designee shall make the document available as soon as the necessary changes to the document are completed. Whenever such a document will not be immediately released, the Board chair shall orally summarize the substance of the amendment in open session as part of the required disclosures. (Government Code 54957.1)

Attendance in Closed Session

Each Board member may attend closed session for each agenda item except if the Board member is required to recuse themselves or is prohibited by law from attending. Additionally, the Superintendent may attend closed session for each agenda item, except for personnel matters, complaints, or charges regarding the Superintendent under Government Code 54957, or to discuss the Superintendent's compensation under Government Code 54957.6.

In addition, the Board secretary or designee shall attend closed session for each agenda item to keep minutes of topics discussed and decisions made. (Government Code 54957.2)

Except as prohibited by law, the following individuals may attend closed session for a particular item upon invitation by the Board chair or the Superintendent:

1. District legal counsel, district negotiators, or other district staff authorized by statute to attend for the particular item
2. Any other individual whose attendance is essential to the Board's ability to conduct its closed-session business

with respect to the particular item

Any other individual shall not attend closed session.

Confidentiality

Any person in attendance in closed session shall not disclose information received in closed session except as permitted by Board Bylaw 9011 - Disclosure of Confidential/Privileged Information or Board Policy 4119.23 - Unauthorized Release Of Confidential/Privileged Information, as applicable.

The Board shall not disclose any information that is protected by state or federal law. Additionally, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, disclosure, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

The Board may meet in closed session to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of an employee. Except as permitted by law, such a closed session item shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Specific Complaints or Charges

The Board may meet in closed session to hear complaints or charges brought against an employee, unless the employee who is the subject of the complaint requests an open session. Before the Board meets in closed session on specific complaints or charges brought against an employee, the Superintendent or designee shall ensure that the employee receives written notice of the right to have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of closed session. (Government Code 54957)

For the purpose of such an agenda item, "employee" includes an officer or independent contractor who functions as an officer or employee, but excludes Board members and other independent contractors. (Government Code 54957)

Personnel Matters: Application for Early Withdrawal of Funds in Deferred Compensation Plan

The Board may meet in closed session to discuss an employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Negotiations/Collective Bargaining

The Board may meet in closed session to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. A closed session item regarding salaries, salary schedules, or compensation paid in the form of fringe benefits may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)

Additionally, the Board may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Pursuant to Government Code 54957.1, approval in closed session of an agreement concluding labor negotiations

with represented employees pursuant to Government Code 54957.6 shall be disclosed after the agreement is final and has been accepted or ratified by the other party. The disclosure shall identify the item approved and the other parties to the negotiation. However, the Board may, at its sole discretion, vote on such an agreement in open session. (Government Code 54957.1)

Pursuant to Government Code 3549.1, the Board may, without following the requirements of the Brown Act, meet in closed session exclusively for the purpose of discussing its position regarding any matter within the scope of representation or for the purpose of instructing its designated representatives. The Board shall not discuss any other items, either in closed session or open session, as part of such a meeting. (Government Code 3549.1)

Matters Related to Students

The Board shall meet in closed session to consider an appeal by a parent/guardian of a denial of a request to amend incorrect, inaccurate, or misleading information in a student record maintained by the district in accordance with Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49070)

If a public hearing would lead to the disclosure of confidential student information such as grades or discipline information, the Board shall meet in closed session to consider any action, including discipline, against a student, except expulsion. At least 72 hours prior to the start of the meeting of which closed session is a part, the Superintendent or designee, on behalf of the Board, shall, in writing, by registered or certified mail or by personal service, notify the student and the student's parent/guardian of the intent of the Board to hear the item in closed session. If a written request for open session is received from the student or the student's parents/guardians within 48 hours of receiving the notice, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any other student shall remain in closed session. (Education Code 35146, 48912)

If the Board conducts an expulsion hearing pursuant to Board Policy 5144.1 - Suspension and Expulsion/Due Process, the Board shall do so in closed session unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board shall meet in closed session for the purpose of deliberating and determining whether to expel the student. (Education Code 48918)

On a case-by-case basis, the student Board member(s) may make restorative justice recommendations to the Board regarding specific expulsion matters in accordance with Board Bylaw 9150 - Student Board Members.

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any disclosure after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was listed in the closed session portion of the agenda.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, District Attorney, district legal counsel, sheriff or chief of police, or other law enforcement or security personnel on matters posing a threat to any of the following: (Government 54957)

1. The security of public buildings
2. The security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service
3. The public's right of access to public services or public facilities
4. Critical infrastructure controls or critical infrastructure information relating to cybersecurity

The Board may meet in closed session to consult with law enforcement officials on the development of a plan for

tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Anticipated Litigation/Initiation of Litigation

Based on the advice of legal counsel, the Board may meet in closed session to confer with or receive advice from legal counsel regarding anticipated litigation or whether to initiate litigation when discussion of either matter in open session would prejudice the district's position with respect to such litigation. For this purpose, "litigation" includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered to be "anticipated" when, in the Board's opinion based on the advice of legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the district or against a district officer or employee based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s)
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence that might result in litigation against the district, which are already known to potential plaintiff(s)
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting

Each agenda item related to anticipated, or initiation of, litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

Based on the advice of legal counsel, the Board may meet in closed session to confer with or receive advice from legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the district's position with respect to such litigation. Litigation is considered to be "existing" when the district has been named a party to the litigation, or a district officer or employee has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" includes any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Joint Powers Agency Issues

The Board may meet in closed session in order to receive, discuss, and take action concerning information that has direct financial or liability implications for the district and that was obtained in a closed session of a JPA of which the district is a member. However, a Board member serving on the JPA board may only disclose confidential information acquired during a closed session of the JPA to fellow Board members if the governing board of the JPA has so authorized and upon advice of district legal counsel. (Government Code 54956.96)

Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office and before the report has been made public, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report shall be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

Exhibit 9321-E(1): Closed Session

Status: DRAFT

Original Adopted Date: 01/09/2024

BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

The Governing Board meeting agenda shall include the following description of a closed session item, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT
Government Code 54957

Title: _____
(Specify position to be filled.)

PUBLIC EMPLOYMENT
Government Code 54957

Title: _____
(Specify position to be filled.)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957

Title: _____
(Specify title of employee being evaluated.)

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN
Government Code 54957.10
(No additional information may be provided.)

Negotiations/Collective Bargaining

CONFERENCE WITH LABOR NEGOTIATORS
Government Code 54957.6

District-Designated Representatives: _____
(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Employee Organization: _____
(Specify name of employee organization with which negotiations are being held.)

or

Unrepresented Employee(s): _____
(Specify position of unrepresented employee(s) who are the subject of the negotiations.)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Education Code 35146

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

STUDENT EXPULSION

Education Code 48912

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

STUDENT GRADE CHANGE APPEAL

Education Code 49070

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

(If the Board is considering a confidential student matter other than those listed above, specify type of action.)

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The district may use other means to identify the student for record-keeping purposes.)

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

Government Code 54957

Consultation With: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

Education Code 32281

Consultation With: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

Real Property Negotiations

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Government Code 54956.8

Property: _____

(Specify street address or, if no street address, the parcel number or other unique reference of the real property under negotiation.)

District Negotiator: _____

(Specify names of negotiators attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Party With Whom District Is Negotiating: _____
(Specify name of party, not agent.)

Under Negotiation: _____
(Specify whether instruction to negotiator will concern price, terms of payment, or both.)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

(If applicable) Existing Facts And Circumstances: _____

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION
Initiation of litigation pursuant to Government Code 54956.9(d)(4)

(If applicable) Existing Facts And Circumstances: _____

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
Government Code 54956.9(d)(1)

Name Of Case: _____
(Specify by reference to claimant's name, names of parties, or case or claim numbers.)

or

Case name unspecified, as identification of the case would jeopardize service of process or existing settlement negotiations

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS
Government Code 54956.95

Name Of Claimant(s): _____
(Specify name, except when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)

Name Of Agency Against Which Claim Is Made: _____

Joint Powers Authority Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT
Government Code 54956.96

Name Of JPA: _____

Discussion Will Concern: _____
(Specify closed session description used by the JPA.)

Name Of District Representative On JPA Board: _____

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

Government Code 54956.75
(No additional information is required.)

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT
Education Code 60617

(Reference resolution in which board agreed to accept the terms or conditions established by rules and regulations of the State Board of Education.)

Exhibit 9321-E(2): Closed Session

Original Adopted Date: 01/09/2024

DISCLOSURES OF CLOSED SESSION ACTIONS

After the Governing Board meets in closed session, the Board shall reconvene in open session to disclose, either orally or in writing, any of the following actions taken during closed session, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT

Title: _____
(Specify position to be filled)

Appointment Made: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

PUBLIC EMPLOYMENT

Title: _____
(Specify position to be filled)

Decision to Employ: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: _____
(Specify title of employee being evaluated)

(If applicable) Board evaluated an employee in the above listed position.

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

Title: _____
(Specify position affected)

(If applicable) Decision to Dismiss/Release: (Yes; otherwise no action taken)

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____

(Enter names of Board members)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE

(If applicable) Board heard/discussed a specific complaint or charge against an employee.

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN

(If applicable) Board received/discussed an employee's application for early withdrawal of funds in deferred compensation plan.

Negotiations/Collective Bargaining

(If applicable) Agreement Reached With: _____
(Specify Employee Organization)

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT EXPULSION

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter and will vote in open session as indicated in the agenda.

STUDENT GRADE CHANGE APPEAL

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter.

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

Tracking/Identification Number: _____

(If applicable) Board heard/discussed this matter.

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

(If applicable) Board consulted with: _____

(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

(If applicable) Board approved a Tactical Response Plan.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Real Property Negotiations

(If applicable) Board approved an agreement concluding real estate negotiations and the agreement is final.

Substance Of Agreement: _____
Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district against anticipated litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____
Substance Of Agreement: _____
Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of Board members)

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION

(If applicable) Board has given approval to legal counsel to initiate litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____

Recused: _____
(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

(If applicable) Board has given approval to legal counsel to defend the district, seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in this litigation.

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

or

(If applicable) Board approved an agreement concluding this litigation and the agreement is final.

Substance Of Agreement: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS

(If applicable) Board approved disposing of this claim and that disposition is final.

Substance Of Claim, Including Amount Of Payment To Claimant: _____

Ayes: _____

Nays: _____

Abstentions: _____

Absent: _____

Recused: _____

(Enter names of Board members)

Joint Powers Agency Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

(If applicable) Board heard/discussed this matter.

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

(If applicable) Board heard/discussed this matter.

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT

(If applicable) Board reviewed the assessment in compliance with the applicable board resolution.
