San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, CA 95608

Ben Avey, President
Tanya Kravchuk, Vice President
Manuel Perez, Clerk
Zima Creason, Member
Nick Bloise, Member
Abid Stanekzai, Member
Pam Costa, Member

Board of Education Agenda
June 24, 2025

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at https://www.sanjuan.edu/boardmeeting. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at http://www.sanjuan.edu/boardmeeting. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS - 6:00 p.m.

1. Visitor Comments (for closed session agenda items only)
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

B. CLOSED SESSION - 6:00 p.m.

1. Student expulsion in one case (Education Code section 48918[f]).

C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE/LAND ACKNOWLEDGEMENT - 6:30 p.m.

D. APPROVAL OF MINUTES

1. Minutes - June 10, 2025, regular meeting

Action: The superintendent is recommending that the board approve the minutes for June 10, 2025, regular meeting, pages 2690-2693.

E. ORGANIZATIONS/ANNOUNCEMENTS - 6:35 p.m.

1. Staff Reports
2. Board-appointed/District Committees
3. Employee Organizations
4. Other District Organizations
5. Closed Session/Expulsion Actions (Government Code section 54957.1)

F. VISITOR COMMENTS - 6:50 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

G. CONSENT CALENDAR - 7:20 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-21, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. Personnel Report

   The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence, separations and job description/salary range change.

2. Purchasing Report

   The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; and bids/RFPs.

3. Business/Financial Report

   The superintendent is recommending that the board approve the business/financial report - notices of completion and warrants and payroll.

4. Gifts

   The superintendent is recommending that the board accept the list of gifts.

5. Surplus Property

   The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

6. School Plans for Student Achievement

   The superintendent is recommending that the board approve the School Plans for Student Achievement (SPSA) and corresponding budgets.

7. Sacramento Region 3 Title I Nonprofit Private Schools Consortium Memorandum of Understanding

   The superintendent is recommending that the board approve the Memorandum of Understanding (MOU) for students attending Nonprofit Private Schools (NPS) 2025-2028.

8. Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2023-2024 Annual Independent Financial Audit Report

   The superintendent is recommending that the board accept the 2023-2024 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

9. California Montessori Project 2023-2024 Annual Independent Financial Audit Report

   The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

10. Gateway International School 2023-2024 Annual Independent Financial Audit Report

The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Gateway International School (GIS).

11. Golden Valley Orchard Charter and Golden Valley River Charter 2023-2024 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2023-2024 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

12. Options For Youth - San Juan Charter School 2023-2024 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

13. Visions In Education Charter School 2023-2024 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

14. 2024-2025 Actuarial Report Other Post-Employment Benefits (OPEB)

    The superintendent is recommending that the board approve the other post-employment benefits (OPEB) liability reported in the district's financial statements for the fiscal year ending June 30, 2025 in the amount of $117,036,258.

15. Addendum to Pay Schedules

    The superintendent is recommending that the board adopt the Addendum to San Juan Teachers Association (SJTA) Pay Schedules dating back to the 2021-22, 2022-23 and 2023-24 school year.

16. Lease Amendment No. 5 for the Encina High School Full Site Renovation Project

    The superintendent is recommending that the board adopt Resolution No. 4213, approving the fifth amendment for the Encina High School Full Site Renovation Project.

17. Camp Winthers Facilities Use Agreement

    The superintendent is recommending that the board approve the Facilities Use Agreement for Camp Winthers.

18. Kingswood K-8 School Early Childhood Education Contract Amendment No. 1

    The superintendent is recommending that the board adopt Resolution No. 4214, approving the first amendment and ratifying the contract for Kingswood Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe’s Landscaping & Concrete Inc.

19. Encina Early Childhood Education Contract Amendment No. 1

    The superintendent is recommending that the board adopt Resolution No. 4215, approving the first amendment and ratifying the contract for Encina Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe’s Landscaping & Concrete Inc.

20. Choices Charter Early Childhood Education Contract Amendment No. 1

The superintendent is recommending that the board adopt Resolution No. 4216, approving the first amendment and ratifying the contract for Choices Charter Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

21. Sunrise Tech Early Childhood Education Contract Amendment No. 1

The superintendent is recommending that the board adopt Resolution No. 4217, approving the first amendment and ratifying the contract for Sunrise Tech Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

H. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS

1. **Strategic Plan Update (Allen) - 7:25 p.m.**

Report: The superintendent is recommending that the board receive a report regarding rollout and implementation of the district's strategic plan.

2. **California School Dashboard: Local Indicators (Slavensky) - 7:45 p.m.**

Report: The superintendent is recommending that the board receive a report on San Juan Unified's Local Indicators, as required by the California School Accountability Dashboard.

3. **Local Control and Accountability Plan (LCAP) (Slavensky) - 7:55 p.m.**

Action: The superintendent is recommending that the board approve the San Juan Unified Local Control and Accountability Plan - LCAP (year 2 of 3).

4. **San Juan Choices Charter School California School Dashboard Local Indicators (Oaxaca) - 8:00 p.m.**

Report: The superintendent is recommending the board receive a report regarding the San Juan Choices Charter School's measurement of progress for the five local indicators related to the state accountability dashboard.

5. **San Juan Choices Charter School Local Control and Accountability Plan (LCAP) (Oaxaca) - 8:10 p.m.**

Action: The superintendent is recommending that the board approve the San Juan Choices Charter 2025-2026 Local Control and Accountability Plan (LCAP).

6. **Adoption of 2025-2026 Budget (Ryan) - 8:15 p.m.**

Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2025-2026 budget, including the approval of the Education Protection Account spending plans for the district and Choices Charter School; the excess reserves in the ending fund balance; the district staffing standards; and approve the revisions to the 2024-2025 budget.

7. **Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the San Juan Teachers Association (SJTA) Successor Contract 2025-26 (Thigpen) - 8:20 p.m.**

Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and

district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the San Juan Teachers Association (SJTA) for 2025-26. Action anticipated: 08/12/2025.

8. **Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the California School Employees Association, Chapter 127 (CSEA) Reopeners for 2025-26 (Thigpen) - 8:25 p.m.**

   Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the California School Employees Association, Chapter 127 (CSEA) for 2025-26. Action anticipated: 08/12/2025.

9. **Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the San Juan Professional Educators Coalition (SJPEC) Reopeners for 2025-26 (Thigpen) - 8:30 p.m.**

   Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the San Juan Professional Educators Coalition (SJPEC) for 2025-26. Action anticipated: 08/12/2025.

J. BOARD REPORTS - 8:35 p.m.

K. FUTURE AGENDA - 8:45 p.m.

1. Tentative future agenda items

   The board may wish to identify items to be discussed at future meetings and the reasons therefore.

L. CLOSED SESSION (continued, if necessary)
Announcement of topics/announcement of actions.

M. ADJOURNMENT - 8:50 p.m.

NOTE: The times indicated are approximate.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3).

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email **stephanie.cunningham@sanjuan.edu** at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

Mission Statement

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

San Juan Unified Land Acknowledgement

The San Juan Unified School District acknowledges that our schools are located on the ancestral lands of the Nisenan and Miwok peoples, who continue to care for this land as they have since time immemorial. We deeply respect their ongoing connection to this land and recognize their resilience in preserving and revitalizing their cultures and traditions despite historical and ongoing challenges.

We recognize the profound injustices endured by their ancestors, including genocide, forced assimilation, and displacement, and we remain aware of the ongoing challenges and injustices they face today. As we advance in our commitment to equity and inclusion, we pledge to strengthen our connections by fostering a culture of understanding, respect, and active collaboration with their communities.

San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
June 10, 2025

Regular Meeting
Board of Education
5:30 p.m.

Open Session/Call to Order (A)
The June 10 regular meeting was called to order by the president, Ben Avey. The board meeting was held in person and was also livestreamed on the district website.

Roll Call
Present:
Ben Avey, president
Manuel Perez, clerk
Zima Creason, member
Nick Bloise, member
Abid Stanekzai, member
Pam Costa, member
Absent:
Tanya Kravchuk, vice president

Announcement of Closed Session Topics/Closed Session Visitor Comments (A-1)
Public Comment:
Corey Carskaddon expressed his concerns regarding the direction and leadership of the district.

Closed Session (B)
The meeting was then recessed with the board convening in closed session to consider a student expulsion in one case (Education Code section 48918[f]); to discuss with negotiator Daniel Thigpen, Executive Director, Labor Relations and Government Affairs, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units, and regarding non-represented groups: management and confidential units (Government Code section 54957.6); and to discuss one personnel matter – superintendent's evaluation (Government Code section 54957).

Reconvene Open Session/Pledge of Allegiance (C)
At 6:30 p.m., the June 10 regular meeting was called back to order by the president, Ben Avey, who led the group in the Pledge of Allegiance.

Minutes Approved (D)
It was moved by Mr. Perez, seconded by Mr. Bloise, that the minutes of the May 27 regular meeting be approved. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

Recognition: Resolution Honoring and Commending Amy Slavensky, Ph.D. (E-1)
It was moved by Ms. Creason, seconded by Ms. Costa, to adopt Resolution No. A-457 recognizing retiring Interim Deputy Superintendent of Schools and Student Support Amy Slavensky for her service and commitment to the San Juan Unified School District. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

DRAFT

Board-Appointed/District Committees (F-2)
Frank Cockrell, chair of the Facilities Committee, provided a report on the work of the committee.

Lindsey McDermid, chair of the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), provided a report on the work of the committee.

Closed Session/Expulsion Actions (F-5)
Mr. Perez reported that the board voted unanimously to accept a hearing panel's recommendation of one expulsion in case number S-30. Mr. Perez also reported that during closed session, the Board of Education conducted the annual performance evaluation of the superintendent, as provided under Government Code section 54957. The board took action to determine that Superintendent Bassanelli had a satisfactory evaluation for the 2024-2025 school year. The action was unanimous.

Visitor Comments (G)
Tom Nelson spoke about parent engagement.

Kindra Britt Pappas shared her positive experiences as a parent at Thomas Edison Language Institute.

Manny Alvarez expressed his concerns regarding disciplinary standards at Del Paso Manor Elementary School.

Consent Calendar Approved (H-1/H-9)
Public Comments:
Corey Carskaddon made comments about item H-1, Personnel Report.

Barbara Dugal expressed her concerns regarding item H-8, Public Safety Cell Tower Project at Rio Americano High School.

It was moved by Ms. Creason, seconded by Mr. Stanekzai, that the consent calendar items H-1 through H-9 be approved. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

Personnel (H-1)
Appointments, leaves of absence, separations and job description/salary range change – approved as submitted.

Purchasing Report (H-2)
Purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; and piggyback contracts – approved as submitted.

Business/Financial Report (H-3)
Notices of completion – approved as submitted.

Surplus Property (H-4)
Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

California State Preschool Program (CSPP) and General Child Care and Development Program (CCTR) Program Self Evaluation Fiscal Year 2024-2025 (H-5)
Approval of the California State Preschool Programs (CSPP) and General Child Care and Development Program (CCTR), Program Self-Evaluation for Fiscal Year 2024-2025.

High School Athletics: Designation of the 2025-26 CIF Representatives (H-6)
Appointment of the California Interscholastic Federation (CIF) Athletic League representatives for the 2025-2026 school year.

Resolution No. 4210: Mariemont Elementary School Modernization Facilities Lease Amendment No. 6 (H-7)
Adoption of Resolution No. 4210, approving the sixth amendment to the lease for the Mariemont Elementary School modernization and interim housing project nos. 130-9495-P1 and 130-9495-P2 between San Juan Unified School District and S+B James Construction California, Inc.

Resolution No. 4212: Public Safety Cell Tower Project at Rio Americano High School (H-8)
Adoption of Resolution No. 4212, giving authority to enter into a ground lease agreement with Public Safety Towers, LLC.

DRAFT

2023-2024 Audit Reports for Measures J, N, P and S (H-9)
Acceptance of the 2023-2024 Audit Reports for Measures J, N, P and S as prepared by Gilbert Associates, Inc. (the district's independent auditor for Measures J, N, P and S).

Public Hearing: Local Control and Accountability Plan (LCAP) (J-1)
Interim Deputy Superintendent of Schools and Student Support Amy Slavensky, Ph.D., introduced Director of Continuous Improvement and LCAP Gianfranco Tornatore, Ed.D., who gave a detailed presentation on the district's Local Control and Accountability Plan (LCAP) which is in year two of the three-year cycle. Dr. Tornatore provided an overview of the LCAP including an update on engagement strategies, a budget overview of revenue and expenditures, notable changes to the goals, actions and metrics, and information regarding engagement of the LCAP Parent Advisory Committee.

Mr. Avey declared the topic of the Local Control and Accountability Plan (LCAP) a public hearing and invited the public to speak.

Public Comment:
Corey Carskaddon commented about transportation, personnel and bullying.

There being no further comments from the public, Mr. Avey declared the public hearing closed.

Board members made comments and posed questions, which staff addressed. Mr. Bloise asked a clarifying question regarding English language arts actions. Ms. Costa expressed appreciation for the growth in partnerships and acknowledged the lack of quorum at LCAP PAC meetings. Ms. Creason expressed her appreciation for the work and encouraged staff to identify creative strategies to help communicate the complex information. Mr. Avey made comments about the relationship between the LCAP and the School Plan for Student Achievement (SPSAs). Action was scheduled for June 24.

Public Hearing: San Juan Choices Charter School Local Control and Accountability Plan (LCAP) (J-2)
Assistant Superintendent of Educational Services Harvey Oaxaca, Ed.D., introduced Director of Choices Charter School Brent Givens who gave a presentation on the LCAP for Choices Charter School. Mr. Givens discussed some of the school's successes and identified areas of need, spoke about the engagement of educational partners, and provided a budget overview of revenues and expenditures. Mr. Avey declared the topic of the Choices Charter School Local Control and Accountability Plan (LCAP) a public hearing and invited the public to speak. There being no comments from the public, Mr. Avey declared the public hearing closed. Board members asked questions, which Mr. Givens answered. Ms. Creason inquired about the number of students enrolled, and Mr. Stanekzai asked about the teacher-to-student ratio. Action was scheduled for June 24.

Public Hearing: Presentation of 2025-2026 Budget (J-3)
Chief Financial Officer Joel Ryan presented the proposed 2025-2026 budget, including staffing standards, the use of Education Protection Account (EPA) funds, and the substantiation of excess reserves (required by Senate Bill 858) for discussion. Mr. Ryan shared information about the district's general fund revenues, including Local Control Funding Formula (LCFF) funds and federal/state/local funds, noting that the one-time pandemic relief funding has ended. Mr. Ryan also discussed the district's general fund expenditures, noting an increase in certificated positions and a potential upcoming rise in benefit costs. Mr. Ryan reviewed the multi-year projections and confirmed that the district meets the 2 percent reserve requirement. Mr. Ryan also addressed possible adjustments related to the upcoming state budget 45-day revision, including the expansion of ELO-P, potential one-time discretionary funds and increased funding for transitional kindergarten. Mr. Avey declared the topic of the 2025-2026 budget a public hearing and invited the public to speak. There being no comments from the public, Mr. Avey declared the public hearing closed.

Board members made comments and posed questions, which Mr. Ryan addressed. Ms. Creason spoke about the uncertainty of the federal budget and expressed support for the district's fiscally prudent approach. Mr. Stanekzai inquired about the impacts of the upcoming closure of Highlands Community Charter School later this month. Mr. Avey expressed appreciation for a financially responsible budget, noting the strategic investments and the intentional decrease in fund balance over next three years. Action was scheduled for June 24.

Public Hearing No. 2: New Pacific Charter – Arden Arcade Petition Application (J-4)
Dr. Oaxaca presented the item, explaining that the district's charter school review team conducted a thorough evaluation of the New Pacific Charter Arden Arcade charter school petition application and is recommending approval for a five-year term. Executive Director of New Pacific Institute Paul Keefer thanked staff for the thoughtful review process.

Mr. Avey declared the topic of the New Pacific Charter Arden Arcade petition application a public hearing and invited the public to speak.

Public Comment:
Vanessa Mohammed expressed support for New Pacific Charter.

There being no further comments from the public, Mr. Avey declared the public hearing closed.

Ms. Costa complimented NPCAA on its program and the district's charter school review team on its work. Mr. Avey echoed Ms. Costa's comments.

It was moved by Mr. Perez, seconded by Mr. Bloise, to approve the New Pacific Charter - Arden Arcade (NPCAA) petition application for a term of five years starting July 1, 2025, through June 30, 2030. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

Public Hearing: Temporary Interfund Borrowing of Cash (J-5)
Mr. Ryan presented the item. Mr. Avey declared the topic of permitting temporary interfund borrowing of cash a public hearing and invited the public to speak. There being no comments from the public, Mr. Avey declared the public hearing closed. It was moved by Ms. Costa, seconded by Mr. Bloise, to adopt Resolution No. 4209, to permit temporary interfund borrowing of cash. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

Initial Proposal for the San Juan Professional Educators Coalition for 2026 Successor Contract (J-6)
Acting Chief of Human Resources Daniel Thigpen presented the bargaining interests of the San Juan Professional Educators Coalition for public comment. There were no requests for public comment.

Cabinet Contracts (J-7)
General Counsel Fhanysha Clark Gaddis presented the item.

Public Comment:
Corey Carskaddon expressed his concerns regarding the size of the superintendent's cabinet.

It was moved by Ms. Creason, seconded by Ms. Costa, that the contracts for cabinet members covering the 2025-2026 and 2026-2027 school years be approved. MOTION CARRIED 6-0-1 [AYES: Avey, Perez, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Kravchuk].

Board Reports (K)
Ms. Costa spoke about the graduation ceremonies she attended, as well as the American Indian Education Program senior celebration, which she attended along with Ms. Creason, Superintendent Bassanelli and Dr. Oaxaca. Ms. Costa also commended teachers for providing engaging summer homework.

Mr. Avey shared that he attended graduation and promotion ceremonies and thanked staff for moving up the summer school enrollment process this year.

Future Agenda (L)
There were no items added to the future agenda.

Adjournment (N)
At 8:36 p.m., there being no further business, the regular meeting was adjourned.

_____ _____
Ben Avey, Board President Melissa Bassanelli, Secretary

Approved: _____
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DRAFT

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.1**

MEETING DATE: **06/24/2025**

SUBJECT: Personnel Report

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence, separations and job description/salary range change.

RATIONALE/BACKGROUND:
The personnel report provides an accounting of recent appointments, leaves of absence, separations, reassignments or changes in work calendar, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

ATTACHMENT(S):
1. Personnel Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Megan Itza-Smith, Analyst, Human Resources

APPROVED BY: Daniel Thigpen, Chief of Human Resources
Melissa Bassanelli, Superintendent of Schools

1. APPOINTMENTS

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Anwar, Shahnaz	Prob	Program Specialist, Special Education	Special Education-Kenneth	07/24/25
New Hire	Min, Anna	Prob	Vice Principal, Elementary	Sierra Oaks	07/24/25
New Hire	Saechao, Rebecca	Prob	Program Specialist, Special Education	Special Education-Kenneth	07/24/25
Promotion	Amaral-Alexander, Pirkko	Interim	Principal, Elementary	Charles Peck	07/24/25
Promotion	Foree, Kimberly	Prob	Principal, Elementary	Grand Oaks	07/24/25
Promotion	Moynahan, Charles	Prob	Principal, K-8 School	Woodside	07/24/25
Promotion	Uhler, Mark	Prob	Principal, Middle School	Arcade	07/24/25

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
New Hire	Kringel, Sydney	Temp	Tch-Grad 7/8	Arcade	08/12/25	06/10/26
New Hire	Plasencia, Paola	Temp	Tch-English Language Dev	Arcade	08/12/25	06/10/26
New Hire	Spinka, Sarah	Prob	Tch-Mod/Severe K/12	Greer	08/12/25	
New Hire	Tagavilla, Kaila	Temp	Tch-Grad 7/8	Arcade	08/12/25	06/10/26
Rehire	Cosma, Tonja	Temp	Tch-Grad 9/12	San Juan	08/12/25	06/10/26
Rehire	Dezhgahi, Parnian	Temp	Inst Asst/Bil-Farsi	Mira Loma	08/12/25	06/10/26
Rehire	Hernandez, Jordan	Prob	Tch-Mild/Mod K/12	Greer	08/12/25	
Rehire	Thomas, Destiny	Temp	Tch-English Language Dev	Arcade	08/12/25	06/10/26
Rehire	Wirth, Morgan	Temp	Tch-Grad 9/12	San Juan	08/12/25	06/10/26

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Askaryar, Bibi Amina	Prob	Inst Asst/Bil-Dari	Howe Avenue	05/30/25
New Hire	Freeman, Norman	Prob	Nutrition Services Worker I	Greer	06/03/25
New Hire	Hernandez, Alyssa	Prob	Instructional Assistant III	Carmichael	05/28/25
New Hire	Lewis, Tatiana	Prob	Instructional Assistant III	Skycrest	05/30/25
New Hire	Martinez, Tanya	Prob	Instructional Assistant I	Greer	06/02/25
New Hire	McKay, Natalie	Prob	Instructional Assistant I	Greer	06/02/25
New Hire	McMahon, Amy	Prob	Nutrition Services Supv III	Nutrition Services	06/02/25
New Hire	Morales, Javonna	Prob	Instructional Assistant III	Skycrest	08/13/25
New Hire	Neto, Tatiana	Prob	Non-Instr Supp Aide	Mariposa Ave ECE	05/28/25
New Hire	Petrova, Irina	Prob	Nutrition Services Worker I	Rio Americano	06/04/25
New Hire	Winzer, BeEra	Prob	Bus Driver	Transportation	05/28/25
Rehire	Harman, Trista	Prob	Intermed Clerk Typist	M&O - Building Maintenance	06/02/25
Rehire	Ingles, Brenda	Prob	Instructional Assistant I	Sunrise Tech Center	06/05/25
Rehire	Johnson, Gregory	Prob	Custodian	M&O - Building Maintenance	06/09/25

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Paid	Hatridge, Katie	Perm	Tch-Site Res: Elem Intrnv	Woodside	05/20/25	06/30/25
Paid	Mendoza Torres, Jesica	Prob	Counselor K/6	Greer	05/19/25	06/30/25

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Paid	Alturkmani, Najmeh	Perm	Child Dev Assist-School Age	Coyle ECE	05/27/25	06/30/25
Paid	Auguston, Rebecca	Perm	Nutrition Services Worker I	Del Paso Manor	04/10/25	06/30/25
Paid	Briseno, Francisco	Perm	Middle Sch Head Custodian	Sylvan	05/19/25	06/30/25
Paid	Chaney, Virginia	Perm	Nutrition Services Worker I	Casa Roble	05/19/25	06/30/25
Paid	Dalli, Julie	Perm	Nutrition Services Worker I	Pasteur	04/19/25	06/30/25
Paid	Melnichuk, Aleksandr	Perm	Elementary Head Custodian	Cowan	04/03/25	06/30/25
Unpaid	Mayaar, Ahmad Irshad	Prob	Inst Asst/Bil-Pashto	Starr King	05/20/25	06/30/25

3. SEPARATIONS

CABINET

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Slavensky, Amy	Interim	Deputy Superintendent, Schools and Student Support	Teaching and Learning	06/30/25

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Hugger, Samantha	Perm	School Psychologist	Special Education-Kenneth	06/17/25

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Gordon, Haley	Prob	Tch-Site Res: Elem Intrnv	Dyer-Kelly	06/10/25
Resignation	Hamada-Wong, Kristina	Perm	Teacher Elementary K-8	LSC Region 1	06/11/25
Resignation	Luna, Michael	Prob	Tch-Elem Specialist-Art	Dyer-Kelly	06/30/25
Resignation	Strong, Sonia	Prob	Tch-Resource Spec K/12	Dyer-Kelly	06/11/25
Resignation	Welsh, Brian	Perm	Tch-Grad 9/12	El Camino	06/30/25
Retirement	Polis, Julie	Perm	Tch-Grad 9/12	El Camino	06/11/25
Retirement	Vasquez, Jaime	Perm	Tch-Resource Spec K/12	El Camino	06/11/25
No Credential	Figerou, Beatriz	Prob	Tch- Grad 9/12	Encina	06/11/25
No Credential	Chilcutt, Monique	Prob	Tch- Trv Oth	Howe Ave	06/11/25
No Credential	Melvin, Amy	Prob	Tch- Mild/Moderate K12	Skycrest	06/11/25
No Credential	Dubois, Kalin	Prob	Tch- Grad 7/8	Woodside	06/11/25
Suspension	CE #329	Perm	Teacher	Teaching and Learning	06/24/25

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Brown, Drew	Perm	Child Dev Assist-School Age	Mariemont ECE	05/30/25
Resignation	Jacobs, Mary	Perm	Instructional Assistant I	Oakview	06/04/25
Resignation	Kral, Courtney	Prob	Intermed Clerk Typist	Pupil Personnel Services	06/03/25
Resignation	Wang, Shuo	Perm	Instructional Assistant II	Casa Roble	05/30/25
Retirement	Eves, Guyletta	Perm	Personnel Technician	Human Resources	05/30/25
Retirement	Green, Kathy	Perm	Nutrition Services Worker I	Littlejohn	05/28/25
Retirement	Johnston, Kay	Perm	Payroll Technician II	Payroll	05/30/25

4. JOB DESCRIPTION / SALARY RANGE CHANGE

CABINET

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Chief Human Resources	Cabinet	Update	Cabinet	N/A	06/25/25
Senior Director, Human Resources	Cabinet	New	N/A	Cabinet	06/25/25

JOB DESCRIPTION

San Juan Unified
SCHOOL DISTRICT

Position Code: 314
Management Group: Cabinet
Work Calendar: 03

POSITION TITLE: Chief of Human Resources

DEFINITION: Under the direction of the superintendent, plans, organizes, monitors, and administers staffing allocations, oversees ~~oversee~~ the evaluation process for employees, monitors and enforces state and federal labor laws; leads, supervises and supports staff to achieve district goals and objectives. Assumes administrative responsibility of the human resources department including the recruitment, hiring, evaluation, classification, discipline, salaries, health benefits, workers compensation and employer-employee relations. Coordinates all labor relations and collective bargaining for the certificated, classified, and non-represented units. Responsible for negotiating and interpreting collective bargaining agreements and serves as the district's lead negotiator with all exclusive representatives.

DIRECTLY RESPONSIBLE TO: Superintendent

SUPERVISION OVER: Directors of Certificated, Classified, and other certificated and classified staff.

DUTIES AND RESPONSIBILITIES~~RESPONSIBILTIES~~: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Serves as a member of the Superintendent's cabinet.
2. Administers all procedures and programs of the ~~H~~human r~~R~~esources Departm~~entdivision personnel, and employer-employee relations department~~.
3. Assumes responsibility for developing a program for recruitment, employment and retention of all personnel.
4. Works cooperatively with administrators of other divisions in regard to all personnel actions, assignments, transfers, reassignments, promotions, disciplinary actions, salary placement and benefits.
5. Assumes responsibility for the development, administration, and revision of written policies affecting the employment provisions of district personnel.
6. Responsible for the development of a program of personnel evaluation covering all personnel in the district.
7. Makes periodic reports to the superintendent with respect to the operation of the Human Resources Department ~~human resources division~~.
8. Maintains complete and accurate records on all district personnel and position control.
9. Assumes responsibility and full authority for all offers of employment in the district for personnel.~~-~~
10. Administers the salary schedules and salary provisions in accordance with the district policy and regulations.
11. Maintains a constant working relationship with colleges and universities furnishing candidates for teacher and other positions.
12. ~~Provides assistance to the district's labor relations department in negotiations and grievance handling.~~

~~13. Participates as a member of the negotiating team and assigns members of the human resources department to represent human resources in negotiations.~~

14. Keeps informed on laws and regulations on certification and licensing of certificated personnel.
15. Provides leadership and support to site administrators and district staff pertaining to human resources which include but are not limited to: discipline matters, staffing, accommodations, leaves, job responsibilities, employee well-being, bargaining agreements, etc.
16. Provides direction, oversite and leadership for systematic implementation of human resources procedures and practices.
17. Provides direction, support and training to department and site administrators regarding labor laws, educational code, evaluation practices, disciplinary documentation, etc.
18. Serves as an authorized representative of the board for purposes of serving certificated 45-day notice of unprofessional conduct and 90-day notice of unsatisfactory performance.
19. Responsible for the development and maintenance of current job specifications for all position classifications.
20. Attends all Board of Education meetings representing the Human Resources Department ~~human resources department~~.
21. Represents the Board of Education, the Superintendent and district management in their relationship with exclusive representatives.
22. Meets and negotiates as chief spokesperson with exclusive representatives and maintains records of same.
23. Recommends, interprets, and administers employee relations policies and procedures and interprets other district policies as they relate to employee relations.
24. Oversees, directs and assists in the final preparation of collective bargaining contracts and agreements agreed upon in negotiations, and policy and regulations changes in the area of employer/employee relations.
25. Develops and implements in-service training in employee relations and grievance procedures; working closely with Human Resources staff develops and provides in-service training in employment compliance matters.
26. Provides information and counsel to management, supervisors and employees related to labor relations and the administration of contracts; meets with the Board of Education and management as required to carry out the negotiations and other labor-related functions.
27. Develops and prepares district proposals and counter-proposals with appropriate input from district board, superintendent, Human Resources Department, legal counsel, management, certificated supervisory personnel, and parents.
28. Administers the district's grievance procedures for all employees and serves as the district grievance officer, and maintains records of grievance proceedings.
29. May represent the District in grievance arbitrations, unfair labor practice cases, and other employment-related administrative hearings and/or work closely with legal counsel in such matters.

~~21~~. Performs other duties as assigned.

QUALIFICATIONS:

Education and Experience:
Any combination of training, education and experience equivalent to a college degree from an accredited college or university with an emphasis in personnel administration; progressively responsible experience in personnel management duties, preferably in a large school district which includes significant experience in recruitment, staffing, and management of collective bargaining and grievance issues; and school and labor laws, industrial relations, public administration, increasingly responsible experience in educational administration and/or employer-employee relations.

Knowledge, Skills, and Abilities:

- Knowledge of and skill in interpreting applicable federal and state laws, and developing district policies and procedures
- Knowledge of current principles and methods of public-school personnel management
- Comprehensive knowledge of school personnel law, and school district organization
- Comprehensive knowledge of selection, transfer, reassignment, promotion, evaluation, demotion and dismissal of personnel
- Functions of personnel, wage and salary administration, contract interpretation, investigations, evaluation, supervision, and discipline
- Position Control system
- Sound personnel practices and procedures
- Legal and equitable interview and selection techniques
- Credentialing procedures, requirements, and rules of the Commission on Teacher Credentialing
- Legal procedures and terminology utilized in evaluation, supervision, and discipline
- Operation and application of effective data management systems
- All applicable state and federal laws, codes, regulations, policies, and procedures
- ~~, as well as EEO-affirmative action concepts, laws and procedures~~
- Ability to plan, organize, coordinate and direct a variety of complex technical operations involving efforts of multiple specialized units of a broad personnel management program for a large school district
- Ability to collect, interpret, and analyze complex technical data, as well as identify potential problems, evaluate alternative solutions, and prepare sound recommendations
- Ability to make difficult decisions
- Ability to establish and maintain effective working relationships with others
- Ability to express oneself clearly and concisely, both orally and in writing

WORKING CONDITIONS:

Work Environment:

- Indoor office environment
- Moderate noise
- Frequent travel between district sites

Typical Physical Characteristics: (with or without the use of aids; consideration will be given to reasonable accommodation)

- Sufficient vision to read printed material; sufficient hearing to conduct in person and telephone conversations; sufficient physical mobility to move about the district and drive a car; ability to speak in an understandable voice with sufficient volume to be heard in

normal conversational distance, on the telephone, and in addressing groups; physical, mental, and emotional stamina to endure long hours under sometimes stressful conditions.

Other Characteristics:

- Possession of a valid California driver's license
- Willingness to work additional hours periodically
- Ability to travel locally and attend conferences and seminars

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 9/26/89
Revised: 9/28/99
Revised: 2/28/23
Revised: 12/17/24
Revised: TBD

JOB DESCRIPTION

San Juan Unified
SCHOOL DISTRICT

Position Code: 40069
Management Group: Cabinet
Work Calendar: 03

POSITION TITLE: Senior Director, Human Resources

DEFINITION: Under direction of the Chief of Human Resources, the Senior Director, Human Resources provides plans, organizes, coordinates, and oversees operations of the district's Human Resources Department, including but not limited to recruitment and employment, classification and compensation, performance management, training, position control and employee leave oversight in accordance with established policies and procedures; coordinates assigned activities with other departments, divisions, and outside agencies; and provides highly responsible and complex operational leadership.

DIRECTLY RESPONSIBLE TO: Chief of Human Resources

SUPERVISION OVER: Directors of Human Resources (Certificated and Classified); Senior Analyst of Human Resources, and other certificated and classified staff as assigned.

DUTIES AND RESPONSIBILITIES: (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities which may be found in positions within this classification.)

1. Serves as a member of the Superintendent's cabinet.
2. Interprets and applies Board Policy, Administrative Regulations, collective bargaining contracts, credential information, California Education Code, personnel related laws and precedents, and rules and regulations related to human resources in the public sector.
3. Provides technical supervision to staff to ensure correct application of regulations, laws, guidelines, and collective bargaining contracts.
4. Manages all day-to-day internal operations of the Human Resources Department and ensures cohesion between all core functions of the department including but not limited to employee leave oversight, position control, employee recruitment, employee complaints, discipline, and policies and procedures.
5. Provides information to administrators and staff on personnel procedures, policies, regulations, salary schedules, work year calendars or other matters within the scope of the department.
6. Oversees the creation of employee work year calendars.
7. Oversees the position control system and all authorized district positions. Coordinates with Business Services and Educational Services to allocate and monitor appropriate staffing formulas. Responsible for ensuring that all authorized positions are in the position control system in a timely fashion. Perform complex analytical and technical tasks involving the position control system to support staffing and budget development. Work closely with the Fiscal Department to ensure accuracy of position control records.
8. Provides excellent customer service by establishing positive relationships with district personnel, applicants, representatives from external organizations and others; respond to phone calls, e-mails, letters, and other communications.
9. Reviews and modifies internal procedures and desk manuals of the department.

10. May assist principals and other administrators for appropriate supervision, with evaluation, and discipline of personnel; assist in developing strategies for assistance; address matters concerning non-reelections terminations; oversee fair, thorough, and legally sound investigations; assure compliance with bargaining unit agreements, state, and federal laws, board and district policies and regulations, and other applicable rules.
11. Counsels certificated and classified employees regarding matters related to district employment, wage, and salary, leave policies, supervision, evaluation, discipline, and other areas.
12. May be required to mediate disputes and conduct pre-disciplinary procedural due process conferences.
13. Monitors the Human Resources Department office budget.
14. Ensures Human Resources Department staff are regularly trained in all core functions, roles and responsibilities for their positions. Coordinates regular opportunities for cross training to support department capacity building.
15. Performs other duties as assigned.

QUALIFICATIONS:

Education and Experience:

Any combination of training, education and experience equivalent to a college degree from an accredited college or university with an emphasis in personnel administration; progressively responsible experience in personnel management duties, preferably in a large school district which includes significant experience in recruitment, staffing; and school and labor laws, industrial relations, public administration, increasingly responsible experience in educational administration and/or employer-employee relations.

Knowledge, Skills, and Abilities:

- Functions of personnel, wage and salary administration, contract interpretation, investigations, evaluation, supervision, and discipline
- Plan, organize and direct district staffing
- Position Control system
- Sound personnel practices and procedures
- Legal and equitable interview and selection techniques
- Credentialing procedures, requirements, and rules of the Commission on Teacher Credentialing
- Legal procedures and terminology utilized in evaluation, supervision, and discipline
- Operation and application of effective data management systems
- All applicable state and federal laws, codes, regulations, policies, and procedures
- Ability to plan, organize, coordinate and direct a variety of complex technical operations involving efforts of multiple specialized units of a broad personnel management program for a large school district
- Ability to collect, interpret, and analyze complex technical data, as well as identify potential problems, evaluate alternative solutions, and prepare sound recommendations
- Make independent judgments based on common sense and knowledge of legal and other requirements
- Ability to make accurate, timely and difficult decisions
- Ability to establish and maintain effective working relationships with others
- Ability to express oneself clearly and concisely, both orally and in writing

- Knowledge of safety and workplace rules and regulations.

WORKING CONDITIONS:

Work Environment:

- Indoor office environment
- Moderate noise
- Frequent travel between district sites

Typical Physical Characteristics: (with or without the use of aids; consideration will be given to reasonable accommodation)

- Sufficient vision to read printed material; sufficient hearing to conduct in person and telephone conversations; sufficient physical mobility to move about the district and drive a car; ability to speak in an understandable voice with sufficient volume to be heard in normal conversational distance, on the telephone, and in addressing groups; physical, mental, and emotional stamina to endure long hours under sometimes stressful conditions.

Other Characteristics:

- Possession of a valid California driver's license
- Willingness to work additional hours periodically
- Ability to travel locally and attend conferences and seminars

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: TBD

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.2**

MEETING DATE: **06/24/2025**

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the purchasing report - purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; and bids/RFPs.

RATIONALE/BACKGROUND:
Business Support Services and Facilities Accounting will combine a list of purchase orders and service agreements, change orders, construction and public works bids, piggyback contracts, and bids and RFPs and other purchases in accordance with Education Code 3300 Expenditures and Purchases, 3311 Bids, 3311.1 Uniform Public Construction Cost Accounting Procedures and 3311.4 Procurement of Technological Equipment.

ATTACHMENT(S):
1. Purchasing Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Laura Fry, Manager, Business Support Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

May 28, 2025 - June 10, 2025

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
SA26-00005	5/29/2025	Project Optimism	Mentoring Program	$ 514,000.00	307 - Equity & Student Achievement
VR26-00712	6/2/2025	Renaissance Learning	Software License	$ 298,991.55	323 - Teaching & Learning
SA26-00002	6/5/2025	California Teaching Fellows Foundation	Staffing for Expanded Learning Programs	$ 8,533,810.00	380 - Expanded Learning Programs
SA26-00003	6/6/2025	Dell Financial Services	Security Software	$ 311,384.55	423 - Technology Services
PO25-09698	6/6/2025	Solution Tree	Professional Development Training	$ 45,000.00	404 - Teaching & Learning
SA26-00004	6/9/2025	Varsity Yearbook - Three year Contract 7/1/25-6/30/28	Yearbook Printing Services	$ 15,000.00	206 - Bella Vista HS
VR26-00452	6/10/2025	Western States Fire Protection	Fire Equipment Certificates	$ 250,000.00	M&O
VR26-00392	6/10/2025	Hunt and Sons	Fuel	$ 400,000.00	M&O
VR26-00399	6/10/2025	SMUD	Utility - Electricity/Gas	$ 5,800,000.00	M&O
VR26-00402	6/10/2025	PG&E	Utility - Electricity/Gas	$ 1,500,000.00	M&O
VR26-00403	6/10/2025	Sac County Consolidated	Utility - Water/Sewage	$ 520,000.00	M&O
VR26-00409	6/10/2025	Cal American Water	Utility - Water	$ 306,000.00	M&O
VR26-00410	6/10/2025	Carmichael Water	Utility - Water	$ 295,000.00	M&O
VR26-00411	6/10/2025	Citrus Heights Water	Utility - Water	$ 340,000.00	M&O
VR26-00412	6/10/2025	DPM Water	Utility - Water	$ 169,000.00	M&O
VR26-00413	6/10/2025	Fair Oaks Water	Utility - Water	$ 139,000.00	M&O
VR26-00414	6/10/2025	Fulton-El Camino Parks and Rec	Utility - Water	$ 57,000.00	M&O
VR26-00415	6/10/2025	Golden State Water	Utility - Water	$ 80,550.00	M&O
VR26-00416	6/10/2025	Orangevale Water	Utility - Water	$ 88,000.00	M&O
VR26-00417	6/10/2025	Sac Suburban Water	Utility - Water	$ 485,000.00	M&O
VR26-00418	6/10/2025	San Juan Water	Utility - Water	$ 96,820.00	M&O
VR26-00419	6/10/2025	Republic Waste	Utility - Garbage	$ 800,000.00	M&O
VR26-00421	6/10/2025	ABE Janitorial Supply	Janitorial Supplies	$ 950,000.00	M&O
VR26-00298	6/4/2025	Aequitas Solutions	SIS System	$ 269,972.77	Tech
VR26-00299	6/4/2025	Follett School Solutions	Software License	$ 121,796.64	Tech
VR26-00314	6/5/2025	Language Line Services	Translation Services	$ 254,870.00	Tech
VR26-00315	6/5/2025	AT&T	Utility - CalNet Phone Services	$ 270,000.00	Tech
VR26-00394	6/6/2025	Comcast Holdings	Phone Service	$ 168,000.00	Tech
VR26-00519	6/9/2025	Pitney Bowes	Postage	$ 230,000.00	BSS
VR26-00573	6/9/2025	Bimbo Bakeries	Baked Goods	$ 175,000.00	Nutrition Services
VR26-00622	6/9/2025	Clearbrook Farms	Distribution of Food	$ 2,500,000.00	Nutrition Services
VR26-00631	6/9/2025	Daylight Foods	Fresh Produce	$ 1,500,000.00	Nutrition Services
VR26-00641	6/10/2025	Fiery Ginger Farm	Produce	$ 400,000.00	Nutrition Services
VR26-00642	6/10/2025	Gold Star Foods	Distribution of Food	$ 5,000,000.00	Nutrition Services

May 28, 2025 - June 10, 2025

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
VR26-00646	6/10/2025	Imperial Bag and Paper	Paper Products	$ 600,000.00	Nutrition Services
VR26-00641	6/10/2025	Producers Dairy Foods	Milk Products	$ 1,200,000.00	Nutrition Services
VR26-00703	6/10/2025	Michael's Transportation	Student Transportation/Field Trip/to Home and School	$ 334,750.00	Transportation
VR26-00704	6/10/2025	Pawar	Student Transportation/Field Trip/to Home and School	$ 425,200.00	Transportation
VR26-00705	6/10/2025	Lux	Student Transportation/Field Trip/to Home and School	$ 571,650.00	Transportation
VR26-00706	6/10/2025	Universal Limo	Student Transportation/Field Trip/to Home and School	$ 154,500.00	Transportation
VR26-00707	6/10/2025	Volten Delta	Student Transportation/Field Trip/to Home and School	$ 128,750.00	Transportation
VR26-00710	6/10/2025	Avalon	Student Transportation/Field Trip/to Home and School	$ 965,100.00	Transportation
SA26-00009	6/10/2025	RO Health	Instructional Aides	$ 300,000.00	Special Education
SA26-00010	6/10/2025	Children's Choice for Hearing - CCHAT	Speech Services for Deaf and Hard of Hearing	$ 144,000.00	Special Education
SA26-00011	6/10/2025	Point Quest Pediatric Therapies	Instructional Aides	$ 200,000.00	Special Education
SA26-00012	6/10/2025	RO Health	LVN Services	$ 1,700,000.00	Health Services
VR26-00711	6/10/2025	Self Insured Schools	Retiree and Active Premiums	$ 4,862,000.00	Fiscal Services
VR26-00714	6/10/2025	Western Health	Retiree Benefits	$ 2,000,000.00	Fiscal Services
VR26-00713	6/10/2025	Kaiser	Retiree Benefits	$ 3,400,000.00	Fiscal Services
VR26-00135	6/10/2025	Edmentum Inc	Apex Contract Renewal 25/26 - Software	$ 260,692.00	Vocational Ed
VR26-00718	6/10/2025	Perrin Bernard Supowitz	Kitchen Supplies	$ 650,000.00	Nutrition Services
VR26-00719	6/10/2025	Sysco	Food	$ 1,200,000.00	Nutrition Services
VR26-00850	6/10/2025	Sacramento Metro Fire	Fire Inspections	$ 175,000.00	M&O
VR26-00849	6/10/2025	Eco Pest Solutions dba: Pest Pros Solution	Districtwide IPM	$ 120,000.00	M&O
VR26-00853	6/10/2025	AT&T	Cell Phones	$ 140,000.00	M&O
VR26-00857	6/10/2025	West Coast Arborist	Districtwide Tree Service	$ 175,000.00	M&O

Purchasing Contracts Board Report
Change Orders/Amendments

May 28, 2025 - June 10, 2025

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
BPO25-01665	6/10/2025	ABE Janitorial Supply	Additional supplies	$ 379,128.21		$ 55,000.00	$ 434,128.21	M&O

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
PO25-01451	6/5/2025	Buck Global, LLC.	Additional consulting services	$ 210,000.00	$ -	$ 105,000.00	$ 315,000.00	412 - Fiscal Services
PO25-03533	6/9/2025	Northern California Preparatory Academy	Additional services	$ 242,000.00	$ 148,000.00	$ 70,000.00	$ 460,000.00	316 - SPED
PO25-01490	6/10/2025	PAWAR	Additional services	$ 205,000.00	$ 207,760.00	$ 115,000.00	$ 527,760.00	409 - Transportation
PO25-04018	6/10/2025	Capitol Speeach and Rehabilitation	Additional services	$ 146,758.00		$ 28,000.00	$ 174,758.00	316 - SPED
PO25-08515	6/10/2025	Placer Education Corporation - Sierra Foothills	Additional services	$ 137,000.00		$ 45,000.00	$ 182,000.00	316 - SPED
PO25-04724	6/10/2025	RO Health	Additional services	$ 1,551,000.00	$ 3,438,000.00	$ 1,560,000.00	$ 6,549,000.00	316 - SPED
PO25-09275	6/10/2025	Specialized Education of CA	Additional services	$ 1,143,000.00		$ 221,000.00	$ 1,364,000.00	316 - SPED

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
VR24-01188	6/10/2025	Lionakis	Reconciliation of design fee & added scope, including landscaping between classrooms and courtyard for Encina Full Site Renovation 202-9332-P1 Project.	$ 2,105,000.00	$ -	$ 561,000.00	$ 2,666,000.00	216 - FAC
VR24-01651	6/10/2025	AECOM	Extend contract and provide quarterly (8) sample reports for the Maintanence & Operation Soil Vapor Intrusion Mitigation System (VIMS) from January 1, 2025 to December 31, 2026 for Arcade New Construction #001-9512-P1 Project.	$ 9,150.00	$ 563,262.00	$ 148,970.00	$ 721,382.00	216 - FAC
VR24-01890	6/10/2025	AECOM	Extend contract and provide quarterly (8) sample reports for the Maintanence & Operation Soil Vapor Intrusion Mitigation System (VIMS) from January 1, 2025 to December 31, 2026 for Katherine Johnson New Construction #055-9512-P1 Project.	$ 168,650.00	$ 299,060.00	$ 148,970.00	$ 616,680.00	216 - FAC
VR25-08013	6/10/2025	JKAE	Additional programming work TK, Capacity Studies, and Utilization Maps to support the FMP.	$ 95,000.00	$ 85,000.00	$ 150,000.00	$ 330,000.00	216 - FAC
VR25-08216	6/10/2025	Statewide Educational Wrap Up Program	Extending the Builders Risk through 01/30/2026 for Winterstein Portable #153-9568-24CIP Project	$ 165,039.00	$ -	$ 12,966.63	$ 178,005.63	216 - FAC
VR24-01859	6/10/2025	Atlas Technical Consultants, LLC.	Provide addition geotechnical services required to complete the construction phase for Katherine Johnson New Construction #055-9512-P1 project.	$ 32,700.00	$ 787,900.45	$ 22,099.63	$ 842,700.08	216 - FAC

Purchasing Contracts Board Report
Change Orders/Amendments

VR24-04848	6/10/2025	Kitchell CEM	Additional services to manage the rebid and construction phase for playground equipment installation and to extend contract end date to Dec 31, 2025 for Northridge Student Safety (Fencing & Hardcourt) #135-9716-P1 Project.	$ 106,550.00	$ -	$ 14,540.00	$ 121,090.00	216 - FAC
VR-01862	6/10/2025	Kitchell CEM	Additional services to manage Sac County Off-Site Improvements, extending the construction completion date, and DTSC on going requirements through Dec. 31, 2026 for the Katherine Johnson New Construction #055-9512-P1	$ 1,757,650.00	$ -	$ 83,600.00	$ 1,841,250.00	216 - FAC
VR25-12663	6/10/2025	Studio W	Architectural services for Design Development Phase through Closeout Phase for San Juan High School MOD (Science) #204-9495-P1 Project.	$ 208,125.00	$ -	$ 1,020,000.00	$ 1,228,125.00	216 - FAC

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	

Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts

May 28, 2025 - June 10, 2025

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
21	5/28/2025	TBD	25-233	Kiz Construction Inc.	Camp Winthers MOD Project 904-9495-24CIP	$ 895,000.00	216 - FAC
14	6/10/2025	TBD	25-229	Kaler General Contractor	Rio Americano HS DM (MOD Beam Replacement) Project 208-9495-24DM	$ 145,000.00	216 - FAC

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

May 28, 2025 - June 10, 2025

Staff has determined that purchasing through contracts issued by various state agencies will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
All	06/02/25	Natomas Produce RFP# 2324-002	Spork Food	Produce distribution	2025-2026
All	06/02/25	SchoolBuys	B&H	IT and various computing products	5/19/24 - 05/19/26
All	06/02/25	OMNIA	B&H	IT and various computing products	04/1/21 - 03/31/2026
All	06/09/25	EdTech RFP# 24/25-02	Aequitas Solutions, Inc.	Student information system	11/2024 - 11/2029
All	06/09/25	Downey Unified School District - Bid No. 23/24-11 - extension through 6/30/26	Apple	IT and various computing products	7/1/2025-6/30/2026

Purchasing Contracts Board Report
Bids/RFPs

May 28, 2025 - June 10, 2025

Upon evaluation of the bids staff has awarded the following in accordance with all legal guidelines.

Fund	Date	Bid/RFP #	Vendor Name	Description	Amount $	Responsibility
All	5/29/2025	RFP 23-102	Bimbo Bakeries USA	Distribution of bread	$175,000.00	804 - Nutrition Services
All	5/29/2025	RFP 23-103	Daylight Foods	Distribution of fresh produce	$1,500,000.00	804 - Nutrition Services
All	5/29/2025	RFP 23-103	Pro Pacific Fresh	Distribution of fresh produce	$40,000.00	804 - Nutrition Services
All	5/29/2025	RFP 23-105	P&R Paper Supply Co.	Distribution of paper products	$600,000.00	804 - Nutrition Services
All	5/29/2025	RFP 23-105	Individual Foodservice	Distribution of paper products	$650,000.00	804 - Nutrition Services

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.3**

MEETING DATE: **06/24/2025**

SUBJECT: Business/Financial Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the business/financial report - notices of completion and warrants and payroll.

RATIONALE/BACKGROUND:
In accordance with Education Code section 3460 Financial Report and Accountability, Fiscal Services will report the warrants and payroll expenditures for the prior month. In accordance with Education Code section 7400 Construction and Modernization of Facilities, Facilities accounting compliance will list any notices of completion for construction projects that have been finalized.

ATTACHMENT(S):
1. Business Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Conti LLC	PO# VR25-05457 Provide all labor, materials, equipment, tools, transportation and incidentals for replace and add to existing Audio Visual System in the large gym, replace existing projector as well as upgrading existing audio components to meet District's current audio standards at Mesa Verde High School, 7501 Carriage Drive, Citrus Heights, CA 95621, located in the San Juan Unified School District. Vendor: Conti LLC	5/9/2025	5/19/2025
Perkins Electric, Inc.	PO# VR25-08019 Provide all labor, materials, equipment, tools, transportation and incidentals for replace and add to existing Audio Visual System in the large gym, replace existing projector as well as upgrading existing audio components to meet District's current audio standards at Del Campo High School, 4925 Dewey Drive, Fair Oaks, CA 95628, located in the San Juan Unified School District. Vendor: Perkins Electric, Inc.	5/9/2025	5/19/2025
Flint Design Build, LLC	PO# 305688 VR25-01941 Provide all labor, materials, equipment, tools, transportation and incidentals for construction of a new Katherine Johnson Middle School campus consisting of (5) buildings: Administration, (2) Classroom building, Library/Science Classroom building, and Multi-Purpose Room (MPR) building; The site improvements include outdoor eating, outdoor learning spaces, basketball courts, field, and new parking at the south side of the campus, 2641 Kent Drive, Sacramento, CA 95821, located in the San Juan Unified School District. Vendor: Flint Design Build, LLC	5/28/2025	6/5/2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS		
Fund		**April 2025**
01	General Fund	$ 24,760,605.38
09	Charter Schools	$ 25,124.91
10	Special Ed Pass-Thru	$ 65,935.33
11	Adult Education	$ 10,534.56
12	Child Development	$ 99,362.97
13	Food Service/Cafeteria	$ 1,032,920.88
14	Deferred Maintenance	$ 35,264.03
21	Building Fund	$ 229,744.65
22	Measure S Building Fund	$ 3,916.14
23	Measure J Building Fund	$ 6,454.78
24	Measure N Building Fund	$ 3,096.52
25	Capital Facilities	$ 3,138.19
26	Measure P Building Fund	$ 3,649,498.09
35	State Schools Facilities Fund	$ -
40	Sp Res FD -- Capital Outlay Proj	$ -
67	Self Insurance	$ 1,612,848.31
95	Student Body Fund	-
	TOTAL	**$ 31,538,444.74**

PAYROLL AND BENEFITS	
All Funds	**April 2025**
Certificated Payroll	$ 26,515,213.54
Classified Payroll	10,854,998.85
Benefits	18,330,461.04
TOTALS	**$ 55,700,673.43**

GRAND TOTAL $ 87,239,118.17

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS			
Fund			**May 2025**
01	General Fund		$ 27,376,599.61
09	Charter Schools		25,415.02
10	Special Ed Pass-Thru		-
11	Adult Education		22,819.18
12	Child Development		70,070.53
13	Food Service/Cafeteria		1,332,816.21
14	Deferred Maintenance		96,843.28
21	Building Fund		260,980.20
22	Measure S Building Fund		5,300.00
23	Measure J Building Fund		15,175.00
24	Measure N Building Fund		13,600.00
25	Capital Facilities		-
26	Measure P Building Fund		6,373,395.97
35	State Schools Facilities Fund		-
40	Sp Res FD -- Capital Outlay Proj		-
67	Self Insurance		789,955.59
95	Student Body Fund		-
		TOTAL	**$ 35,175,606.14**

PAYROLL AND BENEFITS	
All Funds	**May 2025**
Certificated Payroll	$ 27,461,883.15
Classified Payroll	10,984,097.93
Benefits	18,430,851.65
TOTAL	**$ 56,876,832.73**

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.4**

MEETING DATE: **06/24/2025**

SUBJECT: Gifts

DEPARTMENT: Administration

ACTION REQUESTED:
The superintendent is recommending that the board accept the list of gifts.

RATIONALE/BACKGROUND:
Acceptance of the following gifts:
Starr King K-8: from Kamryn Calcott: $950; Rotary Club of Arden: $1,050.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Stephanie Cunningham, Administrative Assistant, Board of Education

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.5**

MEETING DATE: **06/24/2025**

SUBJECT: Surplus Property

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:
The Governing Board recognizes that the district may own personal property, which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):
1. Surplus Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Laura Fry, Manager, Business Support Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Attachment 1

Board of Education Agenda Item
Surplus Property 6/24/2025

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20204770 Serial: 5CD82461F6	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20197595 Serial: 5CD8483ZJR	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20204401 Serial: 5CD82461KS	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20199419 Serial: 5CD9OS24K0	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20202318 Serial: 5CD73713SV	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20214869 Serial: 5CD73765RK	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20217555 Serial: 5CD7155ST1	eWaste
Barrett	HP	Chromebook 11 G6 EE	Laptop	Asset: 20202501 Serial: 5CD7245TF0	eWaste
Barrett	HP	Stream 11 Pro G2	Laptop	Asset: 10017326 Serial: 5CD6162Y95	eWaste
Barrett	HP	Stream 11 Pro G3	Laptop	Asset: 10017332 Serial: 5CD61813GN	eWaste
Barrett	HP	ProDesk	Laptop	Asset: 10023457 Serial: MXL7391RHG	eWaste
Barrett	HP	Laserjet	Printer	Asset: 20188648 Serial: VNBC9D038D	eWaste
Barrett	ELMO	424973	Projector	Asset: 20188902	eWaste
Barrett	Samsung	SyncMaster 213T	Monitor	S/N: VNBC9D038D	eWaste
Barrett	MISC		Misc Box of Cables and Cords		eWaste
Cameron Ranch	HP	LaserJet P3015	Printer	Asset: 20177199	eWaste
Mira Loma	Xerorx	WorkCenter 5335	Copier		eWaste
Ottomon	3M	1800 BJ1	Overhead Projector	S/N: 80107367	eWaste
Ottomon	NEC	VT959	Overhead Projector	Asset: 20186649	eWaste
Rio Americano	Apple	Mac Desktop	Computer	Asset: 10001032	eWaste
Rio Americano	Apple	Mac Desktop	Computer	Asset: 10001632	eWaste
Rio Americano	Apple	Mac Desktop	Computer	Asset: 10001605	eWaste
Rio Americano	Apple	Mac Desktop	Computer	Asset: 10001646	eWaste
Rio Americano	HP	Chromebook	Laptop	Asset: 20198570	eWaste
Woodside	Robots		Dash Robots Set A		eWaste
Woodside	ELMO		Projector	Asset: 20177788	eWaste
Woodside	Speakers	Model 70250	Speakers	S/N: SHUS0106974	eWaste
Stud Learning Asst.	HP	LaserJet CP1525nw	Printer (color)	Asset/SN: Unknown	eWaste

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.6**

MEETING DATE: **06/24/2025**

SUBJECT: School Plans for Student Achievement

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve the School Plans for Student Achievement (SPSA) and corresponding budgets.

RATIONALE/BACKGROUND:
San Juan Unified schools annually review and revise their school plans based on current data analysis and the latest research, using a collaborative process involving members of the school community. Division of Teaching and Learning staff have worked with school leaders to ensure their plans include a comprehensive needs assessment, input from educational partners, and the identification of resource inequities. The SPSA outlines specific strategies for improving student outcomes through goals and actions that are aligned to the district's Strategic Plan and the Local Control and Accountability Plan (LCAP) and comply with state and federal program regulations. The SPSA provides site leaders and educational partners the opportunity to collaborate around goals and actions to mitigate resource inequities and promote equitable student outcomes. The SPSA is an additional tool to advance our focus on strategic results.

The 2025-2026 SPSA school plans are available for review using this link:
https://acrobat.adobe.com/id/urn:aaid:sc:US:a475292e-e74e-45e0-88d2-3c9509520072
To view the bookmarks in the Adobe document, click the bookmark icon on the right side of the screen. This will allow you to navigate each school's SPSA individually.

Following board action, the SPSAs will be posted on each school's website to improve communication and transparency with parents and the community.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
Current Budget: $21,042,516
Funding Source: Title I and LCFF Supplemental

PREPARED BY: Crista Koch, Program Manager, Title I
Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.7**

MEETING DATE: **06/24/2025**

SUBJECT: Sacramento Region 3 Title I Nonprofit Private Schools Consortium Memorandum of Understanding

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve the Memorandum of Understanding (MOU) for students attending Nonprofit Private Schools (NPS) 2025-2028.

RATIONALE/BACKGROUND:
The Elementary and Secondary Education Act (ESEA) requires that local educational agencies (LEAs) provide equitable educational services to eligible private school students. School districts included in this MOU are Elk Grove Unified, Folsom-Cordova Unified, Natomas Unified, Robla, Sacramento City Unified, San Juan Unified, Twin Rivers Unified, and Washington Unified school districts. The MOU ensures that all Title I, Part-A eligible students residing within San Juan Unified's attendance boundaries and enrolled in Nonprofit Private Schools (NPS) in the region are provided services.

Currently, 19 Nonprofit Private Schools (NPS) are attended by students residing within the San Juan Unified boundaries. Under this MOU, San Juan Unified will assume responsibility for monitoring Title I-funded services delivered to the ten participating nonprofit private schools located within its attendance boundaries.

ATTACHMENT(S):
1. Sacramento Region 3 Title I NPS Consortium MOU 2025-2028

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
Current Budget: $105,602
Funding Source: Title I Set Aside for NPS (Title I and LCFF Supplemental)

PREPARED BY: Crista Koch, Program Manager, Title I
Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium Memorandum of Understanding For Students Attending Nonprofit Private Schools (NPS) School Years 2025/26-2027/28

In an effort to provide equitable services to Title I, Part A-eligible students enrolled in nonprofit private schools (NPS) in the region, school districts involved in the Sacramento Region 3 Title I NPS Consortium agree to cooperate according to this Memorandum of Understanding. School districts included in this Memorandum of Understanding are Elk Grove Unified, Folsom-Cordova Unified, Robla Elementary, Sacramento City Unified, San Juan Unified, Twin Rivers Unified, and Washington Unified. This Memorandum of Understanding does not apply to the identified school districts' other federal programs in which private schools may participate.

Notification to Nonprofit Private Schools

In the spring (March-May) of each school year, each Consortium district shall send a common invitation to participate in the Title I Program to all nonprofit private schools located within each districts' attendance boundaries. The Districts agree to specify within that letter a deadline for response from the nonprofit private schools. Nonprofit private schools that do not respond affirmatively by the specified date or that decline to participate will not be eligible to receive Title I funding or services until the next school year. Nonprofit private schools choosing to participate via timely response in the affirmative will be included as participating schools in the District's Consolidated Application to the California Department of Education. Nonprofit private schools choosing to participate will also be considered as participating schools with all other districts in this consortium. Nothing in this section precludes districts from sending letters to schools in contiguous districts/counties not in the consortium as required by Federal guidelines.

Definitions

District of Attendance: The district in which a nonprofit **private school is located**.
District of Residence: The district in which a nonprofit private school **student** is located.
Eligibility: Refers to students living within a Title I public school boundary, with family income qualifying through the Title I Family Income Survey. These "eligible" students generate the Title I budget for that nonprofit private school.
Qualified: Refers to students who live within a Title I public school boundary and, if below standard on the required measures, are able to be served in the Title I program while attending that nonprofit private school.

Student Eligibility and Services

If a Title I qualified student's District of Residence differs from the District of Attendance, the Consortium Districts shall communicate all pertinent information and ensure that the student receives appropriate services as outlined in the nonprofit private school Title I plan in the District of Attendance.

The District of Attendance shall consult with the nonprofit private school representative in the District of Attendance in planning the instructional program, and shall be responsible for the provision and monitoring of services to qualified students.

The District of Residence shall agree to the services for their qualified students chosen and provided by the District of Attendance.

The District of Residence shall provide payment at its own per student Title I allocation rate for each of its students who receive Title I services as reported by the District of Attendance. The district of residence shall pay to the District of Attendance a 5% administration fee based on per-pupil participation. Appropriate verification of addresses and income shall be provided as required.

As required by law, nonprofit private schools shall be administered as Title I Targeted Assistance Schools. Students qualified to receive Title I equitable services shall reside in a Title I attendance area and be identified as low performing. If the student resides in a Title I attendance area receiving Targeted Assistance, the student must also show low-income eligibility.

Evaluation
The District of Attendance shall be responsible for the evaluation of Title I programs and services in nonprofit private schools and shall conduct appropriate assessments of student progress. Program assessment results shall be sent to the District of Residence and kept on file by both districts. Individual student assessments shall be kept at the school and made available for review as needed.

Term for MOU

The term of this Memorandum of Understanding shall be effective after July 1, 2025 and upon signature of participating Districts, and shall continue through June 30, 2028. Any school district participating in this Consortium may terminate participation by giving 30 days written notice of termination to the other parties thereto.

Signature Pages Attached

Separate signature pages from each participating district are attached to this document. The MOU is not valid unless all signature pages are attached.

Elk Grove Unified School District: Christopher R. Hoffman, Superintendent

Folsom-Cordova Unified School District: Erik Swanson, Superintendent

Robla School District: Eileen Chen, Superintendent

Sacramento City Unified School District: Lisa Allen, Superintendent

San Juan Unified School District: Melissa Bassenelli, Superintendent

Twin Rivers Unified School District: Dr. Steven Martinez, Superintendent

Washington Unified School District: Dr. Cheryl Hildreth, Superintendent

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The Elk Grove Unified School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Christopher R. Hoffman, Superintendent
Elk Grove Unified School District

Date

Elk Grove Unified School District
Contract #26-0006

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The Folsom Cordova Unified School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Erik Swanson, Superintendent
Folsom-Cordova Unified School District

5/12/25
Date

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The Robla School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Eileen Chen, Superintendent
Robla School District

February 2, 2025
Date

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The Sacramento City Unified School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Lisa Allen, Superintendent
Sacramento City Unified School District

4.23.25
Date

Sacramento Region 3 Title I Nonprofit, Private School (NPS)
Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The San Juan Unified School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Melissa Bassenelli, Superintendent
San Juan Unified School District

05/15/25
Date

Approve As To Form

Fhanysha Gaddis (May 14, 2025 11:51 PDT)

Fhanysha Gaddis, General Counsel
San Juan Unified School District

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The Twin Rivers Unified School District wishes to participate in the Consortium and agrees to comply with the terms of this Memorandum of Understanding for the 2025-2028 school years.

Dr. Steven Martinez, Superintendent — 2/11/2025 Date

Dr. Steven Martinez, Superintendent
Twin Rivers Unified School District

Sacramento Region 3 Title I Nonprofit, Private School (NPS) Consortium
Memorandum of Understanding

LETTER OF AGREEMENT

The WashingtDn Unified School District wishes to participate in the Consortium and agrees to comply with the *terms of this Memorandum of Understanding* for the 2025-2028 school years.

Dr. Chery ildreth, Superintendent
Washingt n Unified School District

5/1/25
Date

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.8**

MEETING DATE: **06/24/2025**

SUBJECT: Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by ATSA and ATCPA.

The district has and will rely upon the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

SingerLewak Accountants & Consultants (the charter school's independent auditor) has expressed its opinion on the financial statements of Aspire Public Schools and affiliates (Aspire) that "the accompanying financial statements present fairly, in all material respects, the financial position of Aspire as of June 30, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Aspire Public School's 2023-2024 audit report for the period ending June 30, 2024: Aspire Twilight Secondary Academy's ending cash and cash equivalent was $1,814,071, total revenues equaled $8,544,721, total expenditures equaled $9,291,498 and net assets were $2,727,508. Aspire Twilight College Prep Academy's ending cash and cash equivalent was $1,009,896, total revenues equaled $7,658,522, total expenditures equaled $9,314,197 and net assets were $785,629.

Aspire Public Schools, the parent corporation for ATSA and ATCPA, has a combined ending-cash and cash-equivalent balance for the period ending June 30, 2024, of $102,282,635 and reports combined net assets of $129,427,538. The organization makes payments related to a $20.5 million line of credit extended to December 25, 2024. The credit line is secured by certain select school revenues and had no outstanding balance on either June 30, 2024 or 2023. The Organization has remaining bonds and other long-term debt with outstanding balances due of $235,813,713 and $239,335,866 as of June 30, 2024, and 2023, respectively, which mature at various times through August 2061 and bear interest rates ranging from 2-5%.

There were findings of a material weakness of internal controls over financial auditing for overstated prepaid and accrued liabilities for Aspire as a whole in addition to the Schedule of Expenditures of Federal Awards for Aspire as a whole being incomplete, inaccurate and lacking review by management. The report also included a repeat finding for Transitional Kindergarten compliance at one of the other charter schools, Aspire Port City Academy for exceeding 24 students per class.

The prior year questioned costs under the ASES Grant for the lack of supporting monthly attendance reports to support program attendance records for ATSA and ATCPA, in addition to many other charters of the Organization. The corrective action related to this finding was implemented and the finding was corrected in 2023-2024.

ATTACHMENT(S):
1. Aspire Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 06/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

CONSOLIDATED FINANCIAL REPORT
JUNE 30, 2024

ASPIRE PUBLIC SCHOOLS
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ASPIRE PUBLIC SCHOOLS
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SingerLewak
Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Aspire Public Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Aspire Public Schools and its affiliates (Aspire), which comprise the consolidated statement of financial position as of June 30, 2024, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Aspire as of June 30, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, and the Education Audit Appeals Panel's *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. 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 Aspire 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 opinion.

Other Matter

The financial statements of Aspire, as of and for the year ended June 30, 2023, were audited by other auditors, whose report, dated December 15, 2023, expressed an unmodified opinion on those statements.

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 Aspire's ability to continue as a going concern within one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 Education Audit Appeals Panel's *2023-24 Guide for Annual Audits of K-12 Local Education 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 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 GAAS, *Government Auditing Standards*, and the Education Audit Appeals Panel's *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* 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 Aspire'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 Aspire'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidating statements of financial position, activities, and schedule of expenditures of federal awards, as required by Title 2, U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the financial statements. Further, the supplementary information on pages 35 to 47 is presented for the purpose of additional analysis as required by the Education Audit Appeals Panel's *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 13, 2024, on our consideration of Aspire's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Aspire's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aspire's internal control over financial reporting and compliance.

Singer Lewak LLP

December 13, 2024

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2024 and 2023

ASSETS

	2024	2023
Current assets		
Cash and cash equivalents	$ 84,068,430	$ 102,282,635
Restricted cash and cash equivalents	8,409,372	8,055,666
Grants and contracts receivable	56,546,508	63,032,686
Prepaid expenses and other assets	2,988,987	2,803,676
Total current assets	152,013,297	176,174,663
Noncurrent assets		
Restricted cash and cash equivalents	23,648,963	36,629,396
Right-of-use assets	13,731,333	15,922,240
Property and equipment, net	242,339,384	234,462,971
Total noncurrent assets	279,719,680	287,014,607
Total assets	**$ 431,732,977**	**$ 463,189,270**

LIABILITIES AND NET ASSETS

Current liabilities		
Line of credit	$ 15,000,000	$ 10,000,000
Accounts payable and accrued expenses	28,336,345	40,813,200
Refundable advances	4,633,591	4,743,057
Lease liabilities	2,902,431	2,542,595
Debt	3,820,910	3,163,889
Total current liabilities	54,693,277	61,262,741
Noncurrent liabilities		
Lease liabilities	11,798,449	14,523,082
Debt, net	235,813,713	239,010,457
Total noncurrent liabilities	247,612,162	253,533,539
Total liabilities	302,305,439	314,796,280
Net assets		
Without donor restrictions	91,570,198	95,451,339
With donor restrictions	37,857,340	52,941,651
Total net assets	129,427,538	148,392,990
Total liabilities and net assets	**$ 431,732,977**	**$ 463,189,270**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	Without donor Restrictions	With Donor Restrictions	Total
Revenue and support			
Federal revenue	$ 38,844,530	$ -	$ 38,844,530
State revenue	202,179,540	19,248,532	221,428,072
Local revenues	53,128,387	-	53,128,387
Grants and contributions	1,148,035	1,339,941	2,487,976
Interest income	4,309,354	-	4,309,354
Other income	1,295,912	-	1,295,912
Net assets released from restrictions	35,672,784	(35,672,784)	-
Total revenue and support	336,578,542	(15,084,311)	321,494,231
Expenses			
Program services	307,560,622	-	307,560,622
General and administrative	29,620,910	-	29,620,910
Fundraising	3,278,151	-	3,278,151
Total expenses	340,459,683	-	340,459,683
Change in net assets	(3,881,141)	(15,084,311)	(18,965,452)
Net assets, beginning	95,451,339	52,941,651	148,392,990
Net assets, ending	**$ 91,570,198**	**$ 37,857,340**	**$ 129,427,538**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENT OF ACTIVITIES
Year Ended June 30, 2023

	Without donor Restrictions	With Donor Restrictions	Total
Revenue and support			
Federal revenue	$ 43,315,446	$ -	$ 43,315,446
State revenue	158,748,621	79,783,766	238,532,387
Local revenues	43,932,482	-	43,932,482
Grants and contributions	1,838,837	1,008,000	2,846,837
Interest income	2,822,817	-	2,822,817
Other income	398,367	-	398,367
Net assets released from restrictions	47,086,644	(47,086,644)	-
Total revenue and support	298,143,214	33,705,122	331,848,336
Expenses			
Program services	275,816,763	-	275,816,763
General and administrative	17,873,985	-	17,873,985
Fundraising	3,124,214	-	3,124,214
Total expenses	296,814,962	-	296,814,962
Change in net assets	1,328,252	33,705,122	35,033,374
Net assets, beginning	94,123,087	19,236,529	113,359,616
Net assets, ending	**$ 95,451,339**	**$ 52,941,651**	**$ 148,392,990**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended June 30, 2024 and 2023

	2024				
		Supporting services			
	Educational Programs	General and Administrative	Fundraising	Total	Total
Salaries and benefits	$ 216,127,736	$ 19,002,095	$ 1,565,612	$ 20,567,707	$ 236,695,443
Professional fees and services	37,562,309	7,906,877	701,406	8,608,283	46,170,592
Books and supplies	13,868,697	1,317,271	613,917	1,931,188	15,799,885
Rent and occupancy	16,797,542	311,198	1,814	313,012	17,110,554
Depreciation and amortization	11,351,452	61,106	-	61,106	11,412,558
Interest	9,603,214	-	-	-	9,603,214
Travel and meetings	2,034,683	511,630	259,788	771,418	2,806,101
Other	214,989	510,733	135,614	646,347	861,336
Total expenses by function	**$ 307,560,622**	**$ 29,620,910**	**$ 3,278,151**	**$ 32,899,061**	**$ 340,459,683**

	2023				
		Supporting services			
	Educational Programs	General and Administrative	Fundraising	Total	Total
Salaries and benefits	$ 194,655,904	$ 11,273,033	$ 1,812,428	$ 13,085,461	$ 207,741,365
Professional fees and services	30,803,598	2,529,373	647,684	3,177,057	33,980,655
Books and supplies	15,339,737	1,563,635	456,298	2,019,933	17,359,670
Rent and occupancy	15,531,884	1,220,701	207,804	1,428,505	16,960,389
Depreciation and amortization	8,553,929	51,300	-	51,300	8,605,229
Interest	7,952,841	11,453	-	11,453	7,964,294
Travel and meetings	2,352,371	338,624	-	338,624	2,690,995
Other	626,499	885,866	-	885,866	1,512,365
Total expenses by function	**$ 275,816,763**	**$ 17,873,985**	**$ 3,124,214**	**$ 20,998,199**	**$ 296,814,962**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities		
Change in net assets	$ (18,965,452)	$ 35,033,374
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Loss on investments	-	50,980
Depreciation and amortization	11,412,558	8,605,229
Loss on disposal of property and equipment	260,656	198,149
Amortization of financing costs	624,166	11,108
Changes in operating assets and liabilities:		
Grants and contracts receivable	4,879,556	4,922,401
Prepaid expenses and other assets	(185,311)	(1,532,213)
Operating lease assets and liabilities	(173,890)	62,226
Accounts payable and accrued expenses	(12,476,855)	6,471,579
Refundable advances	(109,466)	(344,453)
Net cash provided by (used in) operating activities	(14,734,038)	53,478,380
Cash flows from investing activities		
Purchases of property and equipment	(19,549,627)	(37,971,767)
Cash flows from financing activities		
Cash collected for investment in property and equipment	1,606,622	-
Proceeds from line of credit	15,000,000	10,000,000
Principal payments on line of credit	(10,000,000)	(10,000,000)
Proceeds from issuance of debt	-	3,923,446
Principal payments on debt	(3,163,889)	(9,228,016)
Net cash provided by (used in) financing activities	3,442,733	(5,304,570)
Net change in cash and cash equivalents and restricted cash and cash equivalents	(30,840,932)	10,202,043
Cash and cash equivalents and restricted cash and cash equivalents, beginning	146,967,697	136,765,654
Cash and cash equivalents and restricted cash and cash equivalents, ending	**$ 116,126,765**	**$ 146,967,697**
Schedule of supplemental cash flow information		
Cash paid for interest	**$ 9,877,862**	**$ 7,544,253**
Supplemental Disclosure of Non-cash Investing and Financial Activity		
Property and equipment financed through accounts payable	**$ 894,551**	**$ 4,999,367**
Additions to new leased assets obtained from new lease liabilities	**$ 460,360**	**$ 1,612,088**
Cash and cash equivalents and restricted cash and cash equivalents consists of the following:		
Cash and cash equivalents	$ 84,068,430	$ 102,282,635
Restricted cash and cash equivalents, current portion	8,409,372	8,055,666
Restricted cash and cash equivalents, noncurrent portion	23,648,963	36,629,396
	$ 116,126,765	**$ 146,967,697**

See notes to consolidated financial statements.

NOTE 1 – ORGANIZATION

Aspire Public Schools, a non-profit public benefit corporation, was founded in 1998 and was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in primary and secondary grades. Aspire Public Schools support is derived primarily from public education monies, individual and foundation contributions, and government agency grants.

In addition to managing school operations, Aspire Public Schools controls three affiliated organizations that were created to facilitate ownership of certain school facilities and support development of charter schools. The facilities are owned and managed by two single-member limited liability companies, College for Certain, LLC (CFC LLC), and College for Certain II, LLC (CFC II LLC). The sole member of both LLCs is College for Certain, Inc. (CFC INC) which was created as a supporting organization of Aspire Public Schools to facilitate and support the development of charter schools. CFC INC is controlled by, and for the benefit of, Aspire Public Schools. CFC LLC and CFC II LLC are disregarded entities for federal income tax purposes.

Aspire Public Schools Foundation (Foundation) was formed in July 2019 as a supporting nonprofit public benefit corporation to Aspire Public Schools. The Foundation is controlled by, and for the benefit of, Aspire Public Schools. The Foundation's support is derived primarily from private donations and foundation grants.

For financial reporting purposes, CFC LLC, CFC II LLC, CFC INC, and the Foundation, are consolidated with Aspire Public Schools.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The accompanying consolidated financial statements (financial statements) have been prepared using the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Principles of Consolidation

The financial statements include the accounts of Aspire Public Schools and its wholly owned subsidiaries (collectively, "Aspire"). All significant inter-organization accounts and transactions have been eliminated in consolidation. Listed below are the affiliated organizations included in these financial statements:

Aspire Public Schools – Aspire Public Schools operates thirty-six schools in California under thirty-six charters which are chartered by twelve charter authorizers (sponsoring districts) in seven counties. Charters are granted for each school for up to five years, with an opportunity for renewal. Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

The financial statements include the following schools:

Aspire Alexander Twilight College Preparatory Academy	Aspire Monarch Academy
Aspire Alexander Twilight Secondary Academy	Aspire Ollin University Preparatory Academy
Aspire Antonio Maria Lugo Academy	Aspire Pacific Academy
Aspire APEX Academy	Aspire Port City Academy
Aspire Benjamin Holt College Preparatory Academy	Aspire Richmond California Preparatory Academy
Aspire Benjamin Holt Middle School	Aspire Richmond Technology Academy
Aspire Berkley Maynard Academy	Aspire River Oaks Charter School
Aspire Capitol Heights Academy	Aspire Stockton Secondary Academy
Aspire Centennial College Preparatory Academy	Aspire Arts & Sciences Academy
Aspire College Academy	Aspire Rosa Parks Academy
Aspire East Palo Alto Charter	Aspire Slauson Academy
Aspire Firestone Academy	Aspire Summit Charter Academy
Aspire Gateway Academy	Aspire Tate Academy
Aspire Golden State College Preparatory Academy	Aspire Titan Academy
Aspire Inskeep Academy	Aspire Triumph Technology
Aspire Junior Collegiate Academy	Aspire University Charter School
Aspire Langston Hughes Academy	Aspire Vanguard College Preparatory Academy
Aspire Lionel Wilson College Preparatory Academy	Aspire Vincent Shalvey Academy

College for Certain, LLC – CFC LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2016 (2016 Bonds) where Aspire Public Schools operates ten charter schools (seven locations) and manages, operates, and leases the properties.

College for Certain II, LLC – CFC II LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2015 (2015 Bonds) where Aspire Public Schools operates three charter schools (two locations) and manages, operates, and leases the properties.

College for Certain, Inc. – CFC INC is a supporting organization of Aspire Public Schools in that it facilitates and supports the development of charter schools for Aspire Public Schools. CFC INC is the sole member of CFC LLC and CFC II LLC and is the named borrower of the 2015 and 2016 Bonds outstanding.

Aspire Public Schools Foundation – The Foundation is a supporting organization of Aspire Public Schools in that it performs fundraising activities and provides other supporting services to Aspire Public Schools.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Aspire considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted for other long-term purposes or contractually restricted are excluded from this definition.

Grants and Contracts Receivable

Grants and contracts receivable are reported at net realizable value. Aspire determines the allowance for uncollectable grants and contracts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. At June 30, 2024 and 2023, management determined no allowance was deemed necessary.

Property and Equipment

Property and equipment additions over $5,000 are stated at cost, or if donated, at fair market value at the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities.

Impairment of Long-lived Assets

Aspire reviews long-lived assets for indicators of impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Impairment would be recorded in circumstances where undiscounted cash flows expected to be generated by an asset are less than the carrying value of that asset. As of June 30, 2024 and 2023, there were no events or changes in circumstances indicating the carrying amount of long-lived assets may not be recoverable.

Leases

Aspire determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

Aspire is exempt from federal and state income taxes under Internal Revenue Code §501(c)(3) and California Revenue and Taxation Code §23701(d). Accordingly, no provision for income taxes is included in the accompanying financial statements. Aspire, its subsidiaries and its affiliates file annual informational tax returns in the U.S. federal and California jurisdictions. Management has analyzed the tax positions taken by Aspire, and has concluded that, as of June 30, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. Aspire is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and that may be expendable for any purpose in performing the primary objectives of Aspire.

- Net Assets with Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

Revenue is recognized when earned. A portion of revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when Aspire incurs expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statements of financial position. A portion of the funding is based upon the average daily attendance (ADA) of each school.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. There were no conditional contributions as of June 30, 2024 and 2023.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The expenses that are allocated include rent and occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, and other, which are allocated on the basis of estimates of time and effort.

Program development and expansion

Aspire continually explores potential opportunities for expansion and growth; thus, costs are incurred to research the possibility of establishing new sites. Aspire capitalizes these preacquisition costs into construction in progress at the time incurred. If it is determined that a formal contractual commitment will not be entered into, the expenses are included in program development and expansion in the period that the determination is made.

Concentrations of Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed by Aspire to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. As of June 30, 2024 and 2023, Aspire had $119,722,914 and $146,255,873, respectively, in excess of FDIC insurance limits. To date, no losses have been experienced in any of these accounts.

Credit risk associated with grants and contracts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and foundations supportive of Aspire's mission.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

Subsequent Events

Management has evaluated subsequent events through December 13, 2024, the date on which the financial statements were issued.

NOTE 3 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

As of June 30, 2024 and 2023, the following table reflects Aspire's financial assets available to meet general expenditures within one year of the statement of financial position:

	2024	2023
Cash and cash equivalents	$ 84,068,430	$102,282,635
Grants and contracts receivable	56,546,508	63,032,686
Financial assets available to meet general expenditures within one year	**$140,614,938**	**$165,315,321**

Aspire considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. Aspire's goal is to maintain or exceed financial assets at a level sufficient to protect its schools against program cuts arising from unanticipated state revenue or enrollment shortfalls, unexpected cost increases, and economic uncertainties, such that it can meet 5 – 6 weeks of operating expenses and its bond covenants. As part of its liquidity plan, school sites also have target reserves to cover repairs, maintenance, and minor capital improvements. At June 30, 2024 and 2023, Aspire has available $5,500,000 and $10,500,000, respectively, to borrow on its line of credit to meet cash flow needs. Aspire manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 4 – RESTRICTED CASH AND CASH EQUIVALENTS

Restricted cash consists of amounts that are required to be held for debt service reserves and for principal and interest payments with respect to the bonds outstanding; and contributions restricted to investment in property and equipment and consist of the following at June 30:

	2024	2023
Bond debt obligation	$ 8,409,372	$ 8,055,666
Bond service reserve	11,918,995	11,336,576
Investment in property and equipment	11,729,968	25,292,820
	32,058,335	44,685,062
Less current portion	(8,409,372)	(8,055,666)
Noncurrent portion	**$ 23,648,963**	**$ 36,629,396**

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2024	2023
Land	$ 36,649,873	$ 36,590,744
Buildings and improvements	272,241,411	211,034,512
Construction in progress	1,628,567	46,593,364
Leasehold improvements	12,552,222	11,613,728
Equipment	5,191,401	4,018,032
Vehicles	36,931	36,931
	328,300,405	309,887,311
Accumulated depreciation	(85,961,021)	(75,424,340)
Total	**$242,339,384**	**$234,462,971**

NOTE 6 – LINE OF CREDIT

Aspire has a $20,500,000 line of credit with a bank, maturing December 25, 2024. The line of credit carries an interest rate equal to the Prime Rate (8.50% and 8.25% at June 30, 2024 and 2023, respectively). The credit line is secured by school revenues of select schools which are not already secured by other debt. The agreement requires Aspire to comply with certain financial and nonfinancial covenants which Aspire was in compliance at June 30, 2024 and 2023.

NOTE 7 – DEBT

At June 30, 2024 and 2023, debt consists of the following:

	2024	2023
College for Certain Series 2016 School Facility Revenue Refunding Bonds totaling $83,170,000, bearing interest at rates ranging from 2 – 5% per annum. The bonds were issued with a premium of $10,618,415 and debt issuance costs of $1,410,454. Secured by trust deed on properties. Principal and interest are due annually and bonds mature in August 2046.	$ 65,705,000	$ 67,190,000

NOTE 7 – DEBT (Continued)

	2024	2023
College for Certain Series 2015 School Facility Revenue Refunding Bonds totaling $20,535,000, bearing interest at rates ranging from 2 – 5% per annum. The bonds were issued with a premium of $2,005,317 and debt issuance costs of $767,482. Secured by trust deed on properties. Principal and interest are due annually and bonds mature in August 2045.	$ 17,830,000	$ 18,265,000
California School Finance Authority loan totaling $4,758,509, bearing interest at 2.202%, for the construction of Rosa Parks Academy. Principal and interest due annually. Matures in 2037.	2,595,816	2,766,688
California School Finance Authority loan totaling $9,834,913, bearing interest at 2%, for the construction of Aspire Ollin University Preparatory Academy. Principal and interest due annually. Matures in 2042.	6,549,825	6,849,718
California School Finance Authority loan totaling $8,229,438, bearing interest at 2%, for the construction of Aspire Antonio Maria Lugo Academy. Principal and interest are due annually. Matures in 2045.	6,356,225	6,594,348
California Charter School Facilities State Prop 1D Program for Aspire Berkley Maynard Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. Principal and interest payments due monthly commencing August 2024. The loan bears interest at 2% and matures in 2053.	4,944,000	4,944,000
California School Finance Authority Charter School Revenue Bonds: Series 2020 A&B bonds issued for $37,435,000, matures August 2059, with an interest rate range of 3% to 5% plus an original premium of $5,875,672 and debt issuance costs of $1,200,351. Principal and interest are due annually. Secured by trust deed on properties.	36,605,000	37,025,000

NOTE 7 – DEBT (Continued)

	2024	2023
Aspire Public Schools Obligated Group Corporate Taxable Bonds, Series 2021 bonds issued for $11,265,000, matures June 2060, with an interest rate of 4.8%, plus an original discount of $112,650 and debt issuance costs of $219,418. Principal and interest are due annually. Secured by trust deed on properties.	$ 11,150,000	$ 11,265,000
California School Finance Authority Charter School Revenue Bonds: Series 2021 A&B bonds issued for $29,875,000, matures August 2061, with an interest rate range of 2.125% to 4%, plus an original premium of $2,678,895 and debt issuance costs of $989,826. Principal and interest are due annually. Secured by trust deed on properties.	29,785,000	29,785,000
California School Finance Authority Charter School Revenue Bonds: Series 2022 A&B bonds issued for $43,815,000, matures August 2061, with an interest rate of 5%, plus an original premium of $974,822 and debt issuance costs of $1,276,887. Principal and interest are due annually and commence in 2026. Secured by trust deed on properties.	45,815,000	45,815,000
	227,335,866	230,499,754
Net unamortized premiums/discounts and issuance costs	12,298,757	11,674,592
Less current portion	(3,820,910)	(3,163,889)
Total noncurrent debt	**$235,813,713**	**$239,010,457**

As of June 30, 2024, aggregate future maturities of debt for each of the next five years ending June 30, and thereafter are as follows:

2025	$ 3,820,910
2026	4,556,918
2027	4,724,682
2028	4,922,811
2029	5,126,311
Thereafter	204,184,234
	$227,335,866

The agreements require Aspire to comply with certain financial and nonfinancial covenants which Aspire was in compliance at June 30, 2024 and 2023.

NOTE 8 – LEASES

Aspire leases buildings for administrative offices in Oakland, Huntington Park, and Stockton and leases land and buildings for school sites in Berkeley, East Palo Alto, Empire, Los Angeles, Modesto, Oakland, Sacramento, and Stockton under various operating leases. Aspire also leases copiers at various school sites. The operating lease agreements range from two to thirty-five years. For the year ended June 30, 2024, total operating lease costs were $2,780,285, including variable lease costs totaling $66,036. For the year ended June 30, 2023, total operating lease costs were $4,484,358, including short-term lease costs totaling $1,259,162 and variable lease costs totaling $71,128. Aspire has one variable lease where the monthly rate is based upon the number of students served in the respective school year. Cash paid for amounts included in the measurement of operating lease liabilities totaled $2,726,427 and $3,096,983 for the years ended June 30, 2024 and 2023, respectively.

Aspire has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2024 and 2023, was 1.0% and .70%, respectively.

As of June 30, 2024 and 2023, the weighted-average remaining lease term for all operating leases was 14.04 and 13.62 years, respectively.

Future maturities on lease liabilities for the years ending June 30, are as follows:

2025	$ 2,902,431
2026	1,646,544
2027	809,952
2028	637,529
2029	643,467
Thereafter	8,381,812
	15,021,735
Less present value discount	(320,855)
Total	**$ 14,700,880**

NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2024 and 2023 are restricted by donors for the following purposes:

	2024	2023
Learning Recovery Emergency Block Grant	$ 10,186,533	$ 21,710,097
Expanded Learning Opportunities Grant	11,656,120	12,122,112
Arts, Music, and Instructional Materials	6,795,066	8,835,399
Construction of facilities	1,322,500	5,460,022
Educator Effectiveness Block Grant	719,717	1,708,683
Lottery: Instructional Materials	600,473	600,473
Literacy Coaches and Reading Specialists	964,970	585,291
Kitchen infrastructure and equipment	92,101	504,202
A-G Completion Improvement Grant	154,929	325,647
School programs	5,364,931	1,089,725
	$ 37,857,340	**$ 52,941,651**

Net assets released for the years ended June 30, 2024 and 2023 were released from donor restrictions by incurring expenses satisfying the restricted purpose specified by the donors.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Legal Proceedings

Aspire is, from time to time, the subject of litigation, claims and assessments arising out of matters occurring in its normal business operations. Aspire has insurance coverage to provide protection against certain contingencies. In the opinion of management, resolution of these matters will not have a material adverse effect on the Aspire's financial position or results of operations.

Examinations

Certain federal and state grants which Aspire administers and for which it receives reimbursements are subject to audit and final acceptance by federal and state granting agencies. The amount of expenditures that may be disallowed by the grantor, if any, cannot be determined at this time. Aspire expects that such amounts, if any, would not have a material impact on the financial position and cash flows of Aspire.

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined-benefit pension plans maintained by agencies of the State of California (the State). Academic employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the Public Employees' Retirement System.

The risks of participating in these multiple-employer defined-benefit pension plans are different from single-employer plans because: (a) assets contributed to the multiple-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer and state contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law and the Public Employees' Retirement Law, and (c) if Aspire-affiliated schools choose to stop participating in the multiple-employer plan, it may be required to pay a withdrawal liability to the plan. The Aspire-affiliated schools have no plans to withdraw from these multiple-employer plans.

Copies of the STRS annual financial report may be obtained from the STRS's headquarter, 100 Waterfront Place, West Sacramento, California 95605 and www.calstrs.com.

Funding Policy
Active plan members hired on or before December 31, 2012 and on or after January 1, 2013 are required to contribute 9.20% and 8.56% of their salaries, respectively. The Aspire-affiliated schools are required to contribute at an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal years 2024 and 2023 was 18.48% and 19.10% of annual payroll, respectively. The contribution requirements of the plan members are established and may be amended by State statute.

Aspire-affiliated schools' contributions to STRS for each of the last three years were as follows:

Years Ended June 30,	Required Contribution	Employer Contribution	Percent Contributed
2022	$ 14,288,647	16.92%	100%
2023	$ 18,185,920	19.10%	100%
2024	$ 20,175,140	18.48%	100%

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Public Employees' Retirement System (CalPERS)

Plan Description

Aspire-affiliated schools contribute 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 EIN 94-6207465). The plan provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes required supplementary information. According to the most recently available Schools Pool Actuarial Valuation Report for the year ended June 30, 2023, the Schools Pool total plan assets are $84.3 billion, the total actuarial present value of accumulated plan benefits is $150.8 billion, contributions from all employers totaled $3.8 billion, and the plan is 67.5% funded. The Aspire-affiliated schools did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, California 95811 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 8% of their salaries or 7% for Classic status; currently, the Aspire-affiliated schools contribute the employees' portion for California School Employees Association and confidential staff members. The Aspire-affiliated schools are required to contribute at an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal years 2024 and 2023 was 26.68% and 25.37% of annual payroll, respectively.

The Aspire-affiliated schools' contributions to CalPERS for each of the last three fiscal years were as follows:

Years Ended June 30,	Required Contribution	Employer Contribution	Percent Contributed
2022	$ 6,369,996	22.91%	100%
2023	$ 8,415,950	25.37%	100%
2024	$ 10,162,270	26.68%	100%

The State of California may make additional direct payments for retirement benefits to STRS or CalPERS on behalf of all participating employers in the State. The revenue and expenditures associated with these payments, if any, have not been included in these financial statements.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Defined-contribution Plan

Eligible employees of Aspire can participate in a 403(b) plan sponsored by Aspire. Participants can elect to contribute up to 5% of their pretax annual compensation, as defined in the Plan, subject to Section 403(b) of the Internal Revenue Code contribution limitations. Until December 2021, Aspire made a contribution of 5% of the participant's eligible salary. For the years ended June 30, 2024 and 2023, there were no matching contributions made by Aspire.

SUPPLEMENTARY INFORMATION

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2024

ASSETS	Bay Area Schools	Central Valley Schools	LA Schools	National Office	Total Schools	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
Current assets									
Cash and cash equivalents	$ 11,621,391	$ 35,042,492	$ 33,639,634	$ 383,408	$ 80,686,925	$ -	$ 3,381,505	$ -	$ 84,068,430
Restricted cash and cash equivalents	-	-	-	-	-	8,409,372	-	-	8,409,372
Grants and contracts receivable	20,240,614	19,837,068	15,694,419	783,511	56,555,612	25,012	-	(34,116)	56,546,508
Related party receivables	1,176,969	1,078,793	445,742	296,087	2,997,591	17,861,361	-	(20,858,952)	-
Prepaid expenses and other assets	190,175	996,650	564,199	1,233,325	2,984,349	-	4,638	-	2,988,987
Total current assets	33,229,149	56,955,003	50,343,994	2,696,331	143,224,477	26,295,745	3,386,143	(20,893,068)	152,013,297
Noncurrent assets									
Restricted cash and cash equivalents	1,322,500	-	-	-	1,322,500	22,326,463	-	-	23,648,963
Right-of-use assets	25,906,032	162,450,435	27,526,111	345,171	216,227,749	-	-	(202,496,416)	13,731,333
Property and equipment, net	13,144,047	13,952,695	27,874,909	177,940	55,149,591	188,182,451	39,470	(1,032,128)	242,339,384
Total noncurrent assets	40,372,579	176,403,130	55,401,020	523,111	272,699,840	210,508,914	39,470	(203,528,544)	279,719,680
Total assets	**$ 73,601,728**	**$ 233,358,133**	**$ 105,745,014**	**$ 3,219,442**	**$ 415,924,317**	**$ 236,804,659**	**$ 3,425,613**	**$ (224,421,612)**	**$ 431,732,977**
LIABILITIES AND NET ASSETS									
Current liabilities									
Line of credit	$ -	$ -	$ -	$ 15,000,000	$ 15,000,000	$ -	$ -	$ -	$ 15,000,000
Accounts payable and accrued expenses	6,966,972	8,803,581	5,924,164	3,468,495	25,163,212	3,103,303	69,830	-	28,336,345
Refundable advances	453,712	3,857,664	322,215	-	4,633,591	-	-	-	4,633,591
Related party payables	1,818,953	11,341,525	5,868	-	13,166,346	-	1,824,588	(14,990,934)	-
Lease liabilities	754,808	3,000,776	665,758	(15,488)	4,405,854	-	-	(1,503,423)	2,902,431
Debt	142,456	174,636	548,818	-	865,910	2,955,000	-	-	3,820,910
Total current liabilities	10,136,901	27,178,182	7,466,823	18,453,007	63,234,913	6,058,303	1,894,418	(16,494,357)	54,693,277
Noncurrent liabilities									
Lease liabilities	25,136,976	165,461,801	27,874,102	369,957	218,842,836	-	-	(207,044,387)	11,798,449
Debt, net	4,801,544	2,421,180	12,357,232	-	19,579,956	216,233,757	-	-	235,813,713
Total noncurrent liabilities	29,938,520	167,882,981	40,231,334	369,957	238,422,792	216,233,757	-	(207,044,387)	247,612,162
Total liabilities	40,075,421	195,061,163	47,698,157	18,822,964	301,657,705	222,292,060	1,894,418	(223,538,744)	302,305,439
Net assets									
Without donor restrictions	25,699,360	25,122,953	42,247,079	(15,713,720)	77,355,672	14,512,599	584,795	(882,868)	91,570,198
With donor restrictions	7,826,947	13,174,017	15,799,778	110,198	36,910,940	-	946,400	-	37,857,340
Total net assets	33,526,307	38,296,970	58,046,857	(15,603,522)	114,266,612	14,512,599	1,531,195	(882,868)	129,427,538
Total liabilities and net assets	**$ 73,601,728**	**$ 233,358,133**	**$ 105,745,014**	**$ 3,219,442**	**$ 415,924,317**	**$ 236,804,659**	**$ 3,425,613**	**$ (224,421,612)**	**$ 431,732,977**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended June 30, 2024

	Bay Area Schools	Central Valley Schools	LA Schools	National Office	Total Schools	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
Revenue and support									
Federal revenue	$ 9,774,107	$ 14,513,179	$ 13,782,743	$ 774,501	$ 38,844,530	$ -	$ -	$ -	$ 38,844,530
State revenue	58,606,065	98,930,550	63,891,457	-	221,428,072	-	-	-	221,428,072
Local revenue	18,196,763	18,012,695	16,634,994	158,494	53,002,946	-	125,441	-	53,128,387
Grants and contributions	(358,864)	-	-	39,892	(318,972)	-	2,806,948	-	2,487,976
Interest income	-	92,718	-	2,530,569	2,623,287	1,686,058	9	-	4,309,354
Related party rent	-	-	-	-	-	13,920,363		(13,920,363)	-
Other income	70,468	483,306	99,371	642,767	1,295,912	-	-	-	1,295,912
Total revenue and support	86,288,539	132,032,448	94,408,565	4,146,223	316,875,775	15,606,421	2,932,398	(13,920,363)	321,494,231
Expenses									
Salaries and benefits	59,592,670	89,154,685	67,380,381	19,002,095	235,129,831	-	1,565,612	-	236,695,443
Professional fees and services	13,309,067	14,223,744	11,996,017	5,938,877	45,467,705	1,481	701,406	-	46,170,592
Books and supplies	3,218,908	6,414,273	4,235,516	1,317,271	15,185,968	-	613,917	-	15,799,885
Rent and occupancy	8,656,809	17,045,333	5,015,763	311,198	31,029,103	-	1,814	(13,920,363)	17,110,554
Depreciation and amortization	997,640	1,387,832	1,369,575	61,106	3,816,153	7,596,405	-	-	11,412,558
Interest	-	59,041	192,312	-	251,353	9,501,121	-	(149,260)	9,603,214
Travel and meetings	503,886	1,056,833	473,964	511,630	2,546,313	-	259,788	-	2,806,101
Other expenses	35,228	194,190	(14,429)	510,733	725,722	-	135,614	-	861,336
Cost allocations / transfers	5,404,716	10,693,363	7,158,157	(23,682,968)	(426,732)	-	426,732	-	-
Total expenses	91,718,924	140,229,294	97,807,256	3,969,942	333,725,416	17,099,007	3,704,883	(14,069,623)	340,459,683
Change in net assets	(5,430,385)	(8,196,846)	(3,398,691)	176,281	(16,849,641)	(1,492,586)	(772,485)	149,260	(18,965,452)
Net assets, beginning	38,956,692	46,493,816	61,445,548	(15,779,803)	131,116,253	16,005,185	2,303,680	(1,032,128)	148,392,990
Net assets, ending	**$ 33,526,307**	**$ 38,296,970**	**$ 58,046,857**	**$ (15,603,522)**	**$ 114,266,612**	**$ 14,512,599**	**$ 1,531,195**	**$ (882,868)**	**$ 129,427,538**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – BAY AREA REGION

June 30, 2024

	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California Preparatory Academy	Aspire Richmond Technology Academy	Aspire Golden State College Preparatory Academy	Aspire College Academy	Bay Area Regional Office	Total Bay Area Region
ASSETS											
Current assets											
Cash and cash equivalents	$ 2,392,780	$ 1,894,731	$ 1,567,376	$ 215,793	$ 1,216,520	$ 1,029,425	$ 186,737	$ 1,841,129	$ (61,925)	$ 1,338,825	$ 11,621,391
Grants and contracts receivable	1,469,832	2,156,650	3,152,026	2,182,472	2,439,441	2,684,112	2,645,359	2,080,977	1,423,534	6,211	20,240,614
Related party receivables	-	-	3,927	-	27,529	22,500	-	1,000,000	-	123,013	1,176,969
Prepaid expenses and other assets	49,509	(23,624)	60,571	35,774	(41,382)	6,688	40,180	7,017	37,895	17,547	190,175
Total current assets	3,912,121	4,027,757	4,783,900	2,434,039	3,642,108	3,742,725	2,872,276	4,929,123	1,399,504	1,485,596	33,229,149
Noncurrent assets											
Restricted cash and cash equivalents	-	-	-	661,250	-	-	-	-	661,250	-	1,322,500
Right-of-use assets	497,410	7,728,310	7,981,070	340,337	29,453	74,201	47,661	8,937,636	269,954	-	25,906,032
Property and equipment, net	249,393	1,279,580	201,765	78,789	8,629,954	138,457	543,850	2,000,695	21,564	-	13,144,047
Total noncurrent assets	746,803	9,007,890	8,182,835	1,080,376	8,659,407	212,658	591,511	10,938,331	952,768	-	40,372,579
Total assets	**$ 4,658,924**	**$ 13,035,647**	**$ 12,966,735**	**$ 3,514,415**	**$ 12,301,515**	**$ 3,955,383**	**$ 3,463,787**	**$ 15,867,454**	**$ 2,352,272**	**$ 1,485,596**	**$ 73,601,728**
LIABILITIES AND NET ASSETS											
Current liabilities											
Accounts payable and accrued expenses	$ 707,831	$ 640,846	$ 885,698	$ 421,088	$ 602,748	$ 1,048,052	$ 1,159,019	$ 730,744	$ 433,117	$ 337,829	$ 6,966,972
Refundable advances	-	111,226	-	4,769	-	-	-	-	-	337,717	453,712
Related party payables	-	-	-	441,453	-	-	877,500	-	500,000	-	1,818,953
Lease liabilities	91,804	195,415	89,608	64,274	12,941	11,223	3,419	234,265	51,859	-	754,808
Debt	-	-	-	-	142,456	-	-	-	-	-	142,456
Total current liabilities	799,635	947,487	975,306	931,584	758,145	1,059,275	2,039,938	965,009	984,976	675,546	10,136,901
Noncurrent liabilities											
Lease liabilities	466,579	7,464,558	7,916,624	315,039	16,512	62,977	44,807	8,599,120	250,760	-	25,136,976
Debt, net	-	-	-	-	4,801,544	-	-	-	-	-	4,801,544
Total noncurrent liabilities	466,579	7,464,558	7,916,624	315,039	4,818,056	62,977	44,807	8,599,120	250,760	-	29,938,520
Total liabilities	1,266,214	8,412,045	8,891,930	1,246,623	5,576,201	1,122,252	2,084,745	9,564,129	1,235,736	675,546	40,075,421
Net assets											
Without donor restrictions	1,917,321	3,970,493	2,674,872	687,595	6,022,343	2,529,392	1,021,349	5,517,470	548,475	810,050	25,699,360
With donor restrictions	1,475,389	653,109	1,399,933	1,580,197	702,971	303,739	357,693	785,855	568,061	-	7,826,947
Total net assets	3,392,710	4,623,602	4,074,805	2,267,792	6,725,314	2,833,131	1,379,042	6,303,325	1,116,536	810,050	33,526,307
Total liabilities and net assets	**$ 4,658,924**	**$ 13,035,647**	**$ 12,966,735**	**$ 3,514,415**	**$ 12,301,515**	**$ 3,955,383**	**$ 3,463,787**	**$ 15,867,454**	**$ 2,352,272**	**$ 1,485,596**	**$ 73,601,728**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – BAY AREA REGION

Year Ended June 30, 2024

	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California Preparatory Academy	Aspire Richmond Technology Academy	Aspire Golden State College Preparatory Academy	Aspire College Academy	Bay Area Regional Office	Total Bay Area Region
Revenue and support											
Federal revenue	$ 1,442,122	$ 1,480,015	$ 1,134,540	$ 1,085,458	$ 1,076,322	$ 727,416	$ 1,033,393	$ 955,369	$ 839,472	$ -	$ 9,774,107
State revenue	6,681,996	5,993,663	7,009,489	5,164,251	6,907,144	7,761,506	8,237,273	6,466,085	4,013,251	371,407	58,606,065
Local revenue	1,502,824	2,116,512	4,173,555	885,825	1,855,727	2,475,180	2,260,256	2,152,361	768,312	6,211	18,196,763
Grants and contributions	-	-	(378,033)	-	-	-	-	-	3,070	16,099	(358,864)
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other income	3,488	3,634	26,959	2,471	4,942	8,140	3,924	11,975	2,762	2,173	70,468
Total revenue and support	9,630,430	9,593,824	11,966,510	7,138,005	9,844,135	10,972,242	11,534,846	9,585,790	5,626,867	395,890	86,288,539
Expenses											
Salaries and benefits	5,660,516	6,047,280	7,417,123	4,329,443	7,032,271	7,367,637	7,455,200	6,905,589	3,747,038	3,630,573	59,592,670
Professional fees and services	1,616,034	1,237,595	2,036,873	1,077,028	1,538,336	1,243,332	1,965,588	1,083,232	838,214	672,835	13,309,067
Books and supplies	268,012	312,008	297,901	248,904	336,256	277,903	381,442	411,306	227,166	458,010	3,218,908
Rent and occupancy	746,481	915,232	1,231,608	610,701	635,853	1,306,071	1,245,130	1,184,298	597,347	184,088	8,656,809
Depreciation and amortization	63,571	118,027	193,693	4,975	229,118	26,534	170,060	190,560	1,102	-	997,640
Interest	-	-	-	-	-	-	-	-	-	-	-
Travel and meetings	6,764	50,821	27,511	23,988	42,042	64,585	12,651	53,054	60,026	162,444	503,886
Other expenses	393	133	167	(23)	(77)	(7,910)	36,956	1,744	1,516	2,329	35,228
Cost allocations / transfers	1,105,510	1,045,496	952,624	655,100	1,131,164	1,275,919	1,328,307	1,034,988	555,038	(3,679,430)	5,404,716
Total expenses	9,467,281	9,726,592	12,157,500	6,950,116	10,944,963	11,554,071	12,595,334	10,864,771	6,027,447	1,430,849	91,718,924
Change in net assets	163,149	(132,768)	(190,990)	187,889	(1,100,828)	(581,829)	(1,060,488)	(1,278,981)	(400,580)	(1,034,959)	(5,430,385)
Net assets, beginning	3,229,561	4,756,370	4,265,795	2,079,903	7,826,142	3,414,960	2,439,530	7,582,306	1,517,116	1,845,009	38,956,692
Net assets, ending	**$ 3,392,710**	**$ 4,623,602**	**$ 4,074,805**	**$ 2,267,792**	**$ 6,725,314**	**$ 2,833,131**	**$ 1,379,042**	**$ 6,303,325**	**$ 1,116,536**	**$ 810,050**	**$ 33,526,307**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – CENTRAL VALLEY REGION

June 30, 2024

	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Preparatory Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy
ASSETS									
Current assets									
Cash and cash equivalents	$ 1,785,841	$ 2,135,400	$ 2,622,118	$ 4,076,599	$ 61,730	$ 7,304,815	$ (48,175)	$ 3,730,811	$ 4,603,349
Grants and contracts receivable	1,017,041	2,343,344	(77,639)	782,985	3,420,544	(1,744,482)	1,013,956	2,019,937	1,926,495
Related party receivables	-	-	-	-	482,942	450,000	-	-	-
Prepaid expenses and other assets	89,381	89,000	93,353	84,236	(24,319)	100,396	21,700	77,486	41,251
Total current assets	2,892,263	4,567,744	2,637,832	4,943,820	3,940,897	6,110,729	987,481	5,828,234	6,571,095
Noncurrent assets									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Right-of-use assets	2,342,502	8,092,028	551,643	4,767,781	15,914,247	6,591,541	13,585,916	9,964	13,282,289
Property and equipment, net	859,453	164,263	218,714	428,138	1,143,249	404,024	120,110	7,617,669	368,217
Total noncurrent assets	3,201,955	8,256,291	770,357	5,195,919	17,057,496	6,995,565	13,706,026	7,627,633	13,650,506
Total assets	**$ 6,094,218**	**$ 12,824,035**	**$ 3,408,189**	**$ 10,139,739**	**$ 20,998,393**	**$ 13,106,294**	**$ 14,693,507**	**$ 13,455,867**	**$ 20,221,601**
LIABILITIES AND NET ASSETS									
Current liabilities									
Accounts payable and accrued expenses	$ 346,115	$ 469,649	$ 443,075	$ 448,168	$ 656,260	$ 592,092	$ 391,077	$ 612,941	$ 779,374
Refundable advances	-	-	-	-	-	-	(20,646)	-	-
Related party payables	-	4,310	-	-	-	-	3,369,227	-	97,512
Lease liabilities	10,736	258,679	11,969	111,354	330,040	190,711	-	4,487	346,005
Debt	-	-	-	-	-	-	-	174,636	-
Total current liabilities	356,851	732,638	455,044	559,522	986,300	782,803	3,739,658	792,064	1,222,891
Noncurrent liabilities									
Lease liabilities	2,331,766	7,897,463	539,695	4,476,495	16,444,753	6,538,378	14,796,698	5,477	12,858,321
Debt, net	-	-	-	-	-	-	-	2,421,180	-
Total noncurrent liabilities	2,331,766	7,897,463	539,695	4,476,495	16,444,753	6,538,378	14,796,698	2,426,657	12,858,321
Total liabilities	2,688,617	8,630,101	994,739	5,036,017	17,431,053	7,321,181	18,536,356	3,218,721	14,081,212
Net assets									
Without donor restrictions	2,587,587	2,827,326	1,292,762	3,857,748	2,714,383	4,850,756	(4,307,551)	8,853,498	4,315,623
With donor restrictions	818,014	1,366,608	1,120,688	1,245,974	852,957	934,357	464,702	1,383,648	1,824,766
Total net assets	3,405,601	4,193,934	2,413,450	5,103,722	3,567,340	5,785,113	(3,842,849)	10,237,146	6,140,389
Total liabilities and net assets	**$ 6,094,218**	**$ 12,824,035**	**$ 3,408,189**	**$ 10,139,739**	**$ 20,998,393**	**$ 13,106,294**	**$ 14,693,507**	**$ 13,455,867**	**$ 20,221,601**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – CENTRAL VALLEY REGION

June 30, 2024

	Aspire Port City Academy	Aspire Vanguard College Preparatory Academy	Aspire Alexander Twilight College Preparatory Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region
ASSETS									
Current assets									
Cash and cash equivalents	$ 1,513,641	$ 1,117,181	$ 1,009,896	$ 1,814,071	$ 190,877	$ (4,604)	$ (308,981)	$ 3,437,923	$ 35,042,492
Grants and contracts receivable	1,858,720	1,619,933	(95,166)	2,533,743	1,316,530	1,087,069	718,664	95,394	19,837,068
Related party receivables	-	-	-	-	-	-	-	145,851	1,078,793
Prepaid expenses and other assets	77,019	57,097	82,775	49,211	69,221	34,198	41,121	13,524	996,650
Total current assets	3,449,380	2,794,211	997,505	4,397,025	1,576,628	1,116,663	450,804	3,692,692	56,955,003
Noncurrent assets									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Right-of-use assets	7,329,066	12,107,513	6,674,352	10,690,393	16,025,904	18,456,962	25,839,046	189,288	162,450,435
Property and equipment, net	385,349	378,505	595,320	397,745	290,961	122,868	410,907	47,203	13,952,695
Total noncurrent assets	7,714,415	12,486,018	7,269,672	11,088,138	16,316,865	18,579,830	26,249,953	236,491	176,403,130
Total assets	**$ 11,163,795**	**$ 15,280,229**	**$ 8,267,177**	**$ 15,485,163**	**$ 17,893,493**	**$ 19,696,493**	**$ 26,700,757**	**$ 3,929,183**	**$ 233,358,133**
LIABILITIES AND NET ASSETS									
Current liabilities									
Accounts payable and accrued expenses	$ 456,513	$ 720,339	$ 707,793	$ 744,518	$ 255,905	$ 172,115	$ 496,885	$ 510,762	$ 8,803,581
Refundable advances	-	-	-	-	-	-	-	3,878,310	3,857,664
Related party payables	6,302	201,209	174,976	1,256,613	1,512,128	2,069,140	2,650,108	-	11,341,525
Lease liabilities	191,952	352,919	176,460	255,733	164,624	270,515	265,428	59,164	3,000,776
Debt	-	-	-	-	-	-	-	-	174,636
Total current liabilities	654,767	1,274,467	1,059,229	2,256,864	1,932,657	2,511,770	3,412,421	4,448,236	27,178,182
Noncurrent liabilities									
Lease liabilities	7,062,658	11,859,707	6,422,319	10,500,791	17,074,268	18,987,803	27,529,353	135,856	165,461,801
Debt, net	-	-	-	-	-	-	-	-	2,421,180
Total noncurrent liabilities	7,062,658	11,859,707	6,422,319	10,500,791	17,074,268	18,987,803	27,529,353	135,856	167,882,981
Total liabilities	7,717,425	13,134,174	7,481,548	12,757,655	19,006,925	21,499,573	30,941,774	4,584,092	195,061,163
Net assets									
Without donor restrictions	3,100,670	1,406,432	14,866	2,194,591	(1,654,090)	(1,892,184)	(4,384,555)	(654,909)	25,122,953
With donor restrictions	345,700	739,623	770,763	532,917	540,658	89,104	143,538	-	13,174,017
Total net assets	3,446,370	2,146,055	785,629	2,727,508	(1,113,432)	(1,803,080)	(4,241,017)	(654,909)	38,296,970
Total liabilities and net assets	**$ 11,163,795**	**$ 15,280,229**	**$ 8,267,177**	**$ 15,485,163**	**$ 17,893,493**	**$ 19,696,493**	**$ 26,700,757**	**$ 3,929,183**	**$ 233,358,133**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – CENTRAL VALLEY REGION

Year Ended June 30, 2024

	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Preparatory Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy
Revenue and support									
Federal revenue	$ 812,135	$ 1,128,927	$ 908,784	$ 1,267,450	$ 766,179	$ 1,230,938	$ 635,077	$ 1,654,052	$ 1,431,168
State revenue	5,164,278	6,947,584	6,855,961	6,654,681	8,472,077	5,932,430	3,405,061	6,330,554	9,983,422
Local revenue	1,241,702	645,508	505,531	1,271,724	2,006,318	1,651,504	649,577	885,799	1,710,943
Grants and contributions	-	-	-	-	-	-	-	-	-
Interest income	6,557	9,372	12,023	7,797	8,910	6,931	-	7,649	10,611
Other income	20,077	2,613	25,522	27,378	72,633	31,682	2,907	23,727	9,069
Total revenue and support	7,244,749	8,734,004	8,307,821	9,229,030	11,326,117	8,853,485	4,692,622	8,901,781	13,145,213
Expenses									
Salaries and benefits	4,600,360	5,315,294	5,715,772	5,094,170	7,082,793	4,903,414	3,297,284	4,770,956	8,270,563
Professional fees and services	593,028	745,365	1,096,384	714,909	842,205	558,260	621,794	689,878	848,074
Books and supplies	247,905	340,917	354,871	289,752	360,763	214,836	361,744	680,820	641,829
Rent and occupancy	520,009	837,119	574,340	812,851	1,585,193	784,388	1,232,420	344,787	1,397,946
Depreciation and amortization	80,683	33,800	48,937	78,339	118,123	50,328	35,067	480,868	76,868
Interest	-	-	-	-	-	-	-	59,041	-
Travel and meetings	23,447	22,837	25,879	14,041	36,138	10,263	23,860	14,805	96,646
Other expenses	78	39	5	406	23	23	18,205	796	5
Cost allocations / transfers	976,090	1,097,341	997,347	1,157,530	1,445,638	1,175,229	511,499	1,147,254	1,660,819
Total expenses	7,041,600	8,392,712	8,813,535	8,161,998	11,470,876	7,696,741	6,101,873	8,189,205	12,992,750
Change in net assets	203,149	341,292	(505,714)	1,067,032	(144,759)	1,156,744	(1,409,251)	712,576	152,463
Net assets, beginning	3,202,452	3,852,642	2,919,164	4,036,690	3,712,099	4,628,369	(2,433,598)	9,524,570	5,987,926
Net assets, ending	**$ 3,405,601**	**$ 4,193,934**	**$ 2,413,450**	**$ 5,103,722**	**$ 3,567,340**	**$ 5,785,113**	**$ (3,842,849)**	**$ 10,237,146**	**$ 6,140,389**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – CENTRAL VALLEY REGION

Year Ended June 30, 2024

	Aspire Port City Academy	Aspire Vanguard College Preparatory Academy	Aspire Alexander Twilight College Preparatory Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Aspire Arts & Sciences Academy	Aspire Stockton Secondary Academy	Central Valley Regional Office	Total Central Valley Region
Revenue and support									
Federal revenue	$ 693,103	$ 862,030	$ 598,548	$ 1,062,252	$ 905,650	$ 244,825	$ 312,061	$ -	$ 14,513,179
State revenue	6,527,841	7,352,231	5,740,294	5,960,577	4,836,607	4,296,197	3,425,730	1,045,025	98,930,550
Local revenue	984,729	2,106,645	1,285,639	1,429,637	657,136	546,228	425,276	8,799	18,012,695
Grants and contributions	-	-	-	-	-	-	-	-	-
Interest income	7,222	9,903	-	-	2,558	1,723	1,462	-	92,718
Other income	56,347	60,168	34,041	92,255	14,601	8,113	-	2,173	483,306
Total revenue and support	8,269,242	10,390,977	7,658,522	8,544,721	6,416,552	5,097,086	4,164,529	1,055,997	132,032,448
Expenses									
Salaries and benefits	5,749,148	7,170,778	5,576,988	5,915,428	4,630,889	3,553,922	2,724,422	4,782,504	89,154,685
Professional fees and services	514,459	912,533	1,442,262	784,344	845,476	461,736	488,788	2,064,249	14,223,744
Books and supplies	393,170	609,153	308,091	419,935	(2,666)	100,531	377,309	715,313	6,414,273
Rent and occupancy	881,541	1,126,289	861,831	976,778	1,379,105	1,382,530	2,119,035	229,171	17,045,333
Depreciation and amortization	49,081	68,050	56,140	44,395	101,529	24,637	29,103	11,884	1,387,832
Interest	-	-	-	-	-	-	-	-	59,041
Travel and meetings	33,023	107,365	93,142	65,117	15,423	20,979	25,596	428,272	1,056,833
Other expenses	-	3,998	-	9	363	78	-	170,162	194,190
Cost allocations / transfers	1,034,866	1,353,573	975,743	1,085,492	736,512	657,725	506,039	(5,825,334)	10,693,363
Total expenses	8,655,288	11,351,739	9,314,197	9,291,498	7,706,631	6,202,138	6,270,292	2,576,221	140,229,294
Change in net assets	(386,046)	(960,762)	(1,655,675)	(746,777)	(1,290,079)	(1,105,052)	(2,105,763)	(1,520,224)	(8,196,846)
Net assets, beginning	3,832,416	3,106,817	2,441,304	3,474,285	176,647	(698,028)	(2,135,254)	865,315	46,493,816
Net assets, ending	**$ 3,446,370**	**$ 2,146,055**	**$ 785,629**	**$ 2,727,508**	**$ (1,113,432)**	**$ (1,803,080)**	**$ (4,241,017)**	**$ (654,909)**	**$ 38,296,970**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – LA REGION

June 30, 2024

ASSETS	Aspire Antonio Maria Lugo Academy	Aspire Ollin University Preparatory Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy
Current assets							
Cash and cash equivalents	$ 1,513,055	$ 2,569,564	$ 3,585,423	$ 2,352,453	$ 3,139,095	$ 1,569,475	$ 2,620,618
Grants and contracts receivable	1,330,357	3,102,891	825,356	1,729,707	2,135,591	1,798,608	1,673,656
Related party receivables	21,451	305,652	-	-	9,013	16,205	-
Prepaid expenses and other assets	50,917	2,633	133,890	27,213	33,863	60,316	60,047
Total current assets	2,915,780	5,980,740	4,544,669	4,109,373	5,317,562	3,444,604	4,354,321
Noncurrent assets							
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Right-of-use assets	12,297	12,679	4,973,485	5,088,292	9,023,372	-	-
Property and equipment, net	12,736,533	13,435,148	392,178	246,653	345,446	92,359	92,290
Total noncurrent assets	12,748,830	13,447,827	5,365,663	5,334,945	9,368,818	92,359	92,290
Total assets	**$ 15,664,610**	**$ 19,428,567**	**$ 9,910,332**	**$ 9,444,318**	**$ 14,686,380**	**$ 3,536,963**	**$ 4,446,611**
LIABILITIES AND NET ASSETS							
Current liabilities							
Accounts payable and accrued expenses	$ 398,953	$ 493,072	$ 452,967	$ 426,762	$ 646,238	$ 538,620	$ 499,632
Refundable advances	7,503	-	-	-	-	-	1,114
Related party payables	-	-	-	-	-	-	4,218
Lease liabilities	5,537	9,276	133,631	131,226	234,412	-	-
Debt	242,927	305,891	-	-	-	-	-
Total current liabilities	654,920	808,239	586,598	557,988	880,650	538,620	504,964
Noncurrent liabilities							
Lease liabilities	6,760	3,403	4,776,703	4,892,346	8,950,034	-	-
Debt, net	6,113,298	6,243,934	-	-	-	-	-
Total noncurrent liabilities	6,120,058	6,247,337	4,776,703	4,892,346	8,950,034	-	-
Total liabilities	6,774,978	7,055,576	5,363,301	5,450,334	9,830,684	538,620	504,964
Net assets							
Without donor restrictions	7,092,456	10,666,621	2,857,298	2,338,664	4,055,314	2,107,444	2,566,456
With donor restrictions	1,797,176	1,706,370	1,689,733	1,655,320	800,382	890,899	1,375,191
Total net assets	8,889,632	12,372,991	4,547,031	3,993,984	4,855,696	2,998,343	3,941,647
Total liabilities and net assets	**$ 15,664,610**	**$ 19,428,567**	**$ 9,910,332**	**$ 9,444,318**	**$ 14,686,380**	**$ 3,536,963**	**$ 4,446,611**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – LA REGION

June 30, 2024

ASSETS	Aspire Tate Academy	Aspire Inkeep Academy	Aspire Slauson Academy	Aspire Centennial College Preparatory Academy	LA Regional Office	Total LA Region
Current assets						
Cash and cash equivalents	$ 2,962,579	$ 2,519,830	$ 2,673,431	$ 5,168,771	$ 2,965,340	$ 33,639,634
Grants and contracts receivable	561,990	682,758	1,178,591	530,910	144,004	15,694,419
Related party receivables	48,170	-	-	-	45,251	445,742
Prepaid expenses and other assets	54,990	38,800	51,593	37,121	12,816	564,199
Total current assets	3,627,729	3,241,388	3,903,615	5,736,802	3,167,411	50,343,994
Noncurrent assets						
Restricted cash and cash equivalents	-	-	-	-	-	-
Right-of-use assets	-	3,083	3,083	8,095,481	314,339	27,526,111
Property and equipment, net	124,129	81,076	37,435	291,294	368	27,874,909
Total noncurrent assets	124,129	84,159	40,518	8,386,775	314,707	55,401,020
Total assets	**$ 3,751,858**	**$ 3,325,547**	**$ 3,944,133**	**$ 14,123,577**	**$ 3,482,118**	**$ 105,745,014**
LIABILITIES AND NET ASSETS						
Current liabilities						
Accounts payable and accrued expenses	$ 567,296	$ 496,295	$ 524,158	$ 688,714	$ 191,457	$ 5,924,164
Refundable advances	-	-	-	-	313,598	322,215
Related party payables	-	1,650	-	-	-	5,868
Lease liabilities	-	3,083	3,083	21,932	123,578	665,758
Debt	-	-	-	-	-	548,818
Total current liabilities	567,296	501,028	527,241	710,646	628,633	7,466,823
Noncurrent liabilities						
Lease liabilities	-	-	-	9,037,771	207,085	27,874,102
Debt, net	-	-	-	-	-	12,357,232
Total noncurrent liabilities	-	-	-	9,037,771	207,085	40,231,334
Total liabilities	567,296	501,028	527,241	9,748,417	835,718	47,698,157
Net assets						
Without donor restrictions	1,427,563	1,538,574	1,872,551	3,077,738	2,646,400	42,247,079
With donor restrictions	1,756,999	1,285,945	1,544,341	1,297,422	-	15,799,778
Total net assets	3,184,562	2,824,519	3,416,892	4,375,160	2,646,400	58,046,857
Total liabilities and net assets	**$ 3,751,858**	**$ 3,325,547**	**$ 3,944,133**	**$ 14,123,577**	**$ 3,482,118**	**$ 105,745,014**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – LA REGION

Year Ended June 30, 2024

	Aspire Antonio Maria Lugo Academy	Aspire Ollin University Preparatory Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy
Revenue and support							
Federal revenue	$ 1,463,112	$ 2,017,803	$ 1,344,839	$ 1,074,034	$ 1,282,411	$ 1,099,000	$ 1,017,936
State revenue	5,961,341	7,975,412	4,778,822	5,470,034	7,938,786	5,501,875	5,082,803
Local revenue	1,541,357	2,115,392	1,248,910	1,224,900	2,073,235	1,344,326	1,311,361
Grants and contributions	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other income	10,479	14,015	(31,975)	9,462	12,953	14,116	8,447
Total revenue and support	8,976,289	12,122,622	7,340,596	7,778,430	11,307,385	7,959,317	7,420,547
Expenses							
Salaries and benefits	6,089,226	7,782,390	4,318,952	4,784,873	7,992,300	6,007,141	5,344,849
Professional fees and services	935,088	1,125,521	807,841	1,053,373	1,107,967	962,021	956,746
Books and supplies	314,186	414,158	348,907	238,024	454,506	240,311	284,070
Rent and occupancy	190,245	267,699	590,227	579,015	1,002,847	312,356	298,019
Depreciation and amortization	513,795	599,143	77,551	27,227	41,599	7,522	7,905
Interest	129,754	62,558	-	-	-	-	-
Travel and meetings	8,887	22,391	19,160	20,960	28,195	10,510	6,708
Other expenses	(4,059)	8,851	(9,198)	(8,021)	-	-	-
Cost allocations / transfers	1,097,828	1,464,525	895,379	864,079	1,340,622	881,948	862,519
Total expenses	9,274,950	11,747,236	7,048,819	7,559,530	11,968,036	8,421,809	7,760,816
Change in net assets	(298,661)	375,386	291,777	218,900	(660,651)	(462,492)	(340,269)
Net assets, beginning	9,188,293	11,997,605	4,255,254	3,775,084	5,516,347	3,460,835	4,281,916
Net assets, ending	**$ 8,889,632**	**$ 12,372,991**	**$ 4,547,031**	**$ 3,993,984**	**$ 4,855,696**	**$ 2,998,343**	**$ 3,941,647**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – LA REGION

Year Ended June 30, 2024

	Aspire Tate Academy	Aspire Inkeep Academy	Aspire Slauson Academy	Aspire Centennial College Preparatory Academy	LA Regional Office	Total LA Region
Revenue and support						
Federal revenue	$ 930,468	$ 1,221,436	$ 893,347	$ 1,438,357	$ -	$ 13,782,743
State revenue	4,728,638	4,622,693	5,012,520	6,003,967	814,566	63,891,457
Local revenue	1,296,051	1,294,406	1,246,341	1,931,123	7,592	16,634,994
Grants and contributions	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Other income	22,532	9,704	8,248	12,809	8,581	99,371
Total revenue and support	6,977,689	7,148,239	7,160,456	9,386,256	830,739	94,408,565
Expenses						
Salaries and benefits	5,078,293	5,119,178	4,702,276	6,395,242	3,765,661	67,380,381
Professional fees and services	1,020,413	893,324	1,183,922	789,453	1,160,348	11,996,017
Books and supplies	408,101	445,185	441,106	366,516	280,446	4,235,516
Rent and occupancy	281,339	277,584	275,760	687,874	252,798	5,015,763
Depreciation and amortization	16,637	18,425	11,424	47,611	736	1,369,575
Interest	-	-	-	-	-	192,312
Travel and meetings	15,091	59,198	22,920	23,842	236,102	473,964
Other expenses	-	381	-	(6)	(2,377)	(14,429)
Cost allocations / transfers	883,825	887,997	825,198	1,209,187	(4,054,950)	7,158,157
Total expenses	7,703,699	7,701,272	7,462,606	9,519,719	1,638,764	97,807,256
Change in net assets	(726,010)	(553,033)	(302,150)	(133,463)	(808,025)	(3,398,691)
Net assets, beginning	3,910,572	3,377,552	3,719,042	4,508,623	3,454,425	61,445,548
Net assets, ending	**$ 3,184,562**	**$ 2,824,519**	**$ 3,416,892**	**$ 4,375,160**	**$ 2,646,400**	**$ 58,046,857**

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATIONAL STRUCTURE

Year Ended June 30, 2024

Organization

See notes to consolidated financial statements – Note 1

Governing Board

Name	Title	Term Expires
Beth Hunkapiller	Board Chair	June 30, 2027
Anthony Barkett	Member	June 30, 2027
Carol J. Ornelas	Member	June 30, 2027
Ay'Anna Moody	Member	June 30, 2027
Lorea Martinez	Member	June 30, 2027
Christina Laster	Member	June 30, 2027
Veleta Savannah	Member	June 30, 2027

Administrators

Mala Batra, Chief Executive Officer
Mary Cha-Caswell, Chief Operating Officer
Michael Wimbish, Chief Financial Officer

ASPIRE PUBLIC SCHOOLS

LOCAL EDUCATION AGENCY ORGANIZATIONAL STRUCTURE

Year Ended June 30, 2024

Charter School Name	Charter Number	Sponsoring District	Charter Granted/ Renewed
Aspire Alexander Twilight College Preparatory Academy	1554	San Juan Unified	Nov. 2015
Aspire Alexander Twilight Secondary Academy	1555	San Juan Unified	Nov. 2015
Aspire Antonio Maria Lugo Academy	694	LA County Office of Education	April 2019
Aspire APEX Academy	1552	Stockton Unified	Jan. 2018
Aspire Benjamin Holt College Preparatory Academy	565	Lodi Unified	Oct. 2017
Aspire Benjamin Holt Middle School	1782	Lodi Unified	Nov. 2015
Aspire Berkley Maynard Academy	726	Oakland Unified	Jan. 2015
Aspire Capitol Heights Academy	598	Sacramento City Unified	April 2018
Aspire Centennial College Preparatory Academy	1436	LA Unified	Nov. 2017
Aspire College Academy	1577	Oakland Unified	Jan. 2018
Aspire East Palo Alto Charter	125	Ravenswood City	Aug. 2018
Aspire Firestone Academy	1214	LA Unified	Oct. 2014
Aspire Gateway Academy	1213	LA Unified	Oct. 2014
Aspire Golden State College Preparatory Academy	1023	Oakland Unified	Jan. 2018
Aspire Inskeep Academy	1332	LA Unified	Oct. 2015
Aspire Junior Collegiate Academy	1551	LA Unified	Nov. 2017
Aspire Langston Hughes Academy	1048	Stockton Unified	Jan. 2018
Aspire Lionel Wilson College Preparatory Academy	465	Oakland Unified	Dec. 2016
Aspire Monarch Academy	252	Oakland Unified	Nov. 2018
Aspire Ollin University Preparatory Academy	693	LA County Office of Education	April 2019
Aspire Pacific Academy	1230	LA Unified	Oct. 2014
Aspire Port City Academy	1553	Stockton Unified	Jan. 2018
Aspire Richmond California Preparatory Academy	1739	West Contra Costa Unified	June 2019
Aspire Richmond Technology Academy	1740	West Contra Costa Unified	Dec. 2019
Aspire River Oaks Charter School	364	Lodi Unified	Feb. 2016
Aspire Stockton Secondary Academy	2064	Stockton Unified	Aug. 2020
Aspire Arts & Sciences Academy	2063	Stockton Unified	Aug. 2020
Aspire Rosa Parks Academy	554	Stockton Unified	Jan. 2015
Aspire Slauson Academy	1330	LA Unified	Oct. 2015
Aspire Summit Charter Academy	812	Ceres Unified	Jan. 2016
Aspire Tate Academy	1331	LA Unified	Oct. 2015
Aspire Titan Academy	1550	LA Unified	Nov. 2017
Aspire Triumph Technology	1663	Oakland Unified	Nov. 2018
Aspire University Charter School	1963	Modesto City Schools	Jan. 2018
Aspire Vanguard College Preparatory Academy	1125	Modesto City Schools	July 2018
Aspire Vincent Shalvey Academy	178	Lodi Unified	Dec. 2018

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2024

	Classroom-based ADA	
	Second Period Report	Annual Report
Aspire Monarch Academy		
Grades K through 3	250.12	252.20
Grades 4 through 6	120.83	119.46
Total	370.95	371.66
Aspire Lionel Wilson College Preparatory Academy		
Grade 6	41.65	41.76
Grades 7 and 8	106.73	107.42
Grades 9 through 12	221.05	222.25
Total	369.43	371.43
Aspire East Palo Alto Charter School		
Grades K through 3	220.49	219.49
Grades 4 through 6	185.23	184.21
Grades 7 and 8	111.42	111.07
Total	517.14	514.77
Aspire Triumph Technology Academy		
Grades K through 3	145.22	144.02
Grades 4 through 6	68.96	68.74
Total	214.18	212.76
Aspire Berkley Maynard Academy		
Grades K through 3	211.66	210.55
Grades 4 through 6	150.83	149.91
Grades 7 and 8	89.94	90.31
Total	452.43	450.77
Aspire Richmond California College Preparatory Academy		
Grade 6	90.95	91.03
Grades 7 and 8	178.45	180.57
Grades 9 through 12	292.33	295.17
Total	561.73	566.77
Aspire Richmond Technology Academy		
Grades K through 3	363.95	363.52
Grades 4 through 6	154.45	153.85
Total	518.40	517.37

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2024

	Classroom-based ADA	
	Second Period Report	Annual Report
Aspire Golden State College Preparatory Academy		
Grades 4 through 6	59.50	58.51
Grades 7 and 8	102.49	101.53
Grades 9 through 12	233.16	230.55
Total	395.15	390.59
Aspire College Academy		
Grades K through 3	115.48	115.02
Grades 4 through 6	70.74	70.57
Total	186.22	185.59
Aspire Vincent Shalvey Academy		
Grades K through 3	294.19	293.78
Grades 4 through 6	127.79	127.20
Total	421.98	420.98
Aspire University Charter School		
Grades K through 3	275.31	274.22
Grades 4 through 6	116.38	116.65
Total	391.69	390.87
Aspire Summit Charter Academy		
Grades K through 3	241.05	238.24
Grades 4 through 6	110.26	108.57
Total	351.31	346.81
Aspire River Oaks Charter School		
Grades K through 3	292.07	292.16
Grades 4 through 6	132.83	132.73
Total	424.90	424.89
Aspire Benjamin Holt College Preparatory Academy		
Grades 9 through 12	652.78	649.97
Aspire Benjamin Holt Middle School		
Grades 4 through 6	182.25	181.77
Grades 7 and 8	359.57	358.58
Total	541.82	540.35

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2024

	Classroom-based ADA	
	Second Period Report	Annual Report
Aspire Capitol Heights Academy		
Grades K through 3	83.28	83.10
Grades 4 through 6	59.44	58.68
Grades 7 through 8	44.76	43.71
Total	187.48	185.49
Aspire Rosa Parks Academy		
Grades K through 3	256.55	255.29
Grades 4 through 6	111.92	110.70
Total	368.47	365.99
Aspire Langston Hughes Academy		
Grades 4 through 6	111.07	111.13
Grades 7 and 8	217.41	216.64
Grades 9 through 12	369.51	368.40
Total	697.99	696.17
Aspire Port City Academy		
Grades K through 3	289.40	288.31
Grades 4 through 6	125.21	124.27
Total	414.61	412.58
Aspire Vanguard College Preparatory Academy		
Grades 4 through 6	112.83	111.92
Grades 7 and 8	201.98	199.66
Grades 9 through 12	253.57	248.98
Total	568.38	560.56
Aspire Alexander Twilight College Preparatory Academy		
Grades K through 3	276.56	273.72
Grades 4 through 6	116.44	115.17
Total	393.00	388.89
Aspire Alexander Twilight Secondary Academy		
Grades 4 through 6	67.54	68.28
Grades 7 and 8	165.65	165.74
Grades 9 through 12	196.02	194.34
Total	429.21	428.36

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2024

	Classroom-based ADA	
	Second Period Report	Annual Report
Aspire APEX Academy		
Grades K through 3	189.92	190.16
Grades 4 through 6	95.95	96.39
Total	285.87	286.55
Aspire Arts & Sciences Academy		
Grades K through 3	268.25	266.69
Aspire Stockton Secondary Academy		
Grades 4 through 6	49.83	50.00
Grades 7 through 8	108.17	108.23
Grades 9 through 12	50.85	49.81
Total	208.85	208.04
Aspire Antonio Maria Lugo Academy		
Grades K through 3	238.31	239.37
Grades 4 through 6	129.16	129.30
Total	367.47	368.67
Aspire Ollin University Preparatory Academy		
Grade 6	68.04	67.99
Grades 7 and 8	134.43	134.25
Grades 9 through 12	312.50	311.35
Total	514.97	513.59
Aspire Junior Collegiate Academy		
Grades K through 3	196.66	197.17
Grades 4 through 6	103.22	103.94
Total	299.88	301.11
Aspire Titan Academy		
Grades K through 3	183.67	183.64
Grades 4 through 6	111.25	110.76
Total	294.92	294.40

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2024

	Classroom-based ADA	
	Second Period Report	Annual Report
Aspire Pacific Academy		
Grades 4 through 6	58.81	58.65
Grades 7 and 8	167.42	167.68
Grades 9 through 12	279.81	281.49
Total	506.04	507.82
Aspire Firestone Academy		
Grades K through 3	198.38	197.96
Grades 4 through 6	119.59	120.01
Total	317.97	317.97
Aspire Gateway Academy		
Grades K through 3	212.06	211.89
Grades 4 through 6	107.06	107.07
Total	319.12	318.96
Aspire Tate Academy		
Grades K through 3	165.41	166.54
Grades 4 through 6	145.21	145.01
Total	310.62	311.55
Aspire Inskeep Academy		
Grades K through 3	157.76	159.29
Grades 4 through 6	147.67	146.99
Total	305.43	306.28
Aspire Slauson Academy		
Grades K through 3	174.71	174.26
Grades 4 through 6	123.59	124.88
Total	298.30	299.14
Aspire Centennial College Preparatory Academy		
Grades 4 through 6	125.96	125.49
Grades 7 through 8	350.45	347.86
Total	476.41	473.35

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTION TIME
Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Monarch Academy			
Grade K	36,000	50,860	190
Grade 1	50,400	52,060	190
Grades 2 – 3	50,400	55,810	190
Grades 4 – 6	54,000	55,810	190
Aspire Lionel Wilson College Preparatory Academy			
Grades 6 - 8	54,000	59,490	180
Grades 9 - 12	64,800	67,030	180
Aspire East Palo Alto Charter School			
Grade K	36,000	52,660	180
Grades 1 - 2	50,400	52,660	180
Grade 3	50,400	54,370	180
Grades 4 - 5	54,000	54,370	180
Grades 6 - 8	54,000	56,600	180
Aspire Triumph Technology Academy			
Grade K	36,000	55,605	180
Grade 1	50,400	54,525	180
Grades 1 - 3	50,400	54,555	180
Grades 4 - 5	54,000	55,455	180
Aspire Berkley Maynard Academy			
Grade K	36,000	50,740	180
Grades 1 - 3	50,400	52,660	180
Grades 4 - 5	54,000	54,740	180
Grades 6 - 8	54,000	54,082	180

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTION TIME

Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Richmond California College Preparatory Academy			
Grades 6 - 8	54,000	59,970	180
Grades 9 - 12	64,800	65,135	180
Aspire Richmond Technology Academy			
Grade K	36,000	50,145	180
Grade 1	50,400	51,405	180
Grade 2	50,400	54,400	180
Grade 3	50,400	54,695	180
Grades 4 - 6	54,000	54,695	180
Aspire Golden State College Preparatory Academy			
Grades 6 - 8	54,000	60,360	180
Grades 9 - 12	64,800	66,064	181
Aspire College Academy			
Grade K	36,000	56,300	180
Grades 1 - 3	50,400	58,060	180
Grades 4 - 6	54,000	58,060	180
Aspire Vincent Shalvey Academy			
Grade K	36,000	59,040	184
Grades 1 - 3	50,400	59,880	184
Grades 4 - 6	54,000	59,880	184
Aspire University Charter School			
Grade K	36,000	57,395	184
Grade 1	50,400	58,635	184
Grades 1 - 3	50,400	58,910	184
Grades 4 - 6	54,000	58,910	184

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTION TIME
Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Summit Charter Academy			
Grade K	36,000	57,880	184
Grades 1 - 3	50,400	58,840	184
Grades 4 - 6	54,000	58,840	184
Aspire River Oaks Charter School			
Grade K	36,000	55,915	184
Grades 1 - 3	50,400	58,890	184
Grades 4 - 6	54,000	58,890	184
Aspire Benjamin Holt College Preparatory Academy			
Grades 9 - 12	64,800	65,415	184
Aspire Benjamin Holt Middle School			
Grades 4 - 8	54,000	65,010	184
Aspire Capitol Heights Academy			
Grade K	36,000	55,980	180
Grades 1 - 3	50,400	59,200	180
Grades 4 - 5	54,000	61,430	180
Grades 4 - 8	54,000	62,525	180
Aspire Rosa Parks Academy			
Grade K	36,000	54,680	184
Grades 1 - 3	50,400	57,380	184
Grades 4 - 8	54,000	57,380	184
Aspire Langston Hughes Academy			
Grades 4 - 8	54,000	63,008	184
Grades 9 - 12	64,800	66,519	184

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTION TIME
Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Port City Academy			
Grade K	36,000	58,090	184
Grade 1	50,400	58,090	184
Grades 2 - 3	50,400	60,115	184
Grades 4 - 6	54,000	60,360	184
Aspire Vanguard College Preparatory Academy			
Grades 4 - 8	54,000	63,536	184
Grades 9 - 12	64,800	65,680	184
Aspire Alexander Twilight College Preparatory Academy			
Grade K	36,000	58,190	182
Grade 1	50,400	59,990	182
Grades 2 - 3	50,400	60,900	182
Grades 4 - 5	54,000	63,035	182
Aspire Alexander Twilight Secondary Academy			
Grades 6 - 8	54,000	64,760	184
Grades 9 - 12	64,800	64,810	184
Aspire APEX Academy			
Grade K	36,000	54,625	175
Grade 1	50,400	56,875	175
Grades 2 - 3	50,400	58,135	175
Grades 4 - 5	54,000	56,875	175
Aspire Arts & Sciences Academy			
Grade K	36,000	57,400	184
Grades 1 - 2	50,400	59,820	184
Grade 3	50,400	60,660	184

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTION TIME

Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Stockton Secondary Academy			
Grades 6 - 8	54,000	60,565	175
Grade 9 - Cohort A	64,800	65,000	180
Grade 9 - Cohort B	64,800	65,740	180
Aspire Antonio Maria Lugo Academy			
Grade K	36,000	56,865	180
Grades 1 - 3	50,400	56,865	180
Grades 4 - 6	54,000	56,865	180
Aspire Ollin University Preparatory Academy			
Grades 6 - 8	54,000	64,800	180
Grades 9 - 12	64,800	64,800	180
Aspire Junior Collegiate Academy			
Grade K	36,000	55,945	180
Grade 1	50,400	57,600	180
Grades 2 - 3	50,400	60,000	180
Grades 4 - 5	54,000	60,000	180
Aspire Titan Academy			
Grade K	36,000	54,355	180
Grades 1 - 3	50,400	58,200	180
Grades 4 - 6	54,000	58,200	180
Aspire Pacific Academy			
Grades 6 - 8	54,000	64,845	180
Grades 9 - 12	64,800	64,845	180

ASPIRE PUBLIC SCHOOLS

SCHEDULE OF INSTRUCTION TIME

Year Ended June 30, 2024

The actual minutes provided during the year ended June 30, 2024, as reported below, are in compliance with the instructional minutes' and days' provisions and are provided based on a traditional calendar of days.

	Minutes Requirement	Minutes Offered	Days Offered
Aspire Firestone Academy			
Grade K	36,000	56,400	180
Grades 1 - 3	50,400	57,600	180
Grades 4 - 6	54,000	57,600	180
Aspire Gateway Academy			
Grade K	36,000	56,400	180
Grades 1 - 3	50,400	57,600	180
Grades 4 - 5	54,000	57,600	180
Aspire Tate Academy			
Grade K	36,000	50,100	180
Grades 1 - 3	50,400	54,000	180
Grades 4 - 6	54,000	54,000	180
Aspire Inskeep Academy			
Grade K	36,000	51,840	180
Grades 1 - 3	50,400	54,000	180
Grades 4 - 6	54,000	54,000	180
Aspire Slauson Academy			
Grade K	36,000	50,100	180
Grades 1 - 3	50,400	54,000	180
Grades 4 - 6	54,000	54,000	180
Aspire Centennial College Preparatory Academy			
Grades 6 - 7	54,000	59,484	180
Grade 8	54,000	59,676	180

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-through Identifying Number	Total Federal Expenditures
U.S. Department of Education			
California Department of Education			
Education Stabilization Fund			
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	15559, 10155, 15621, 15650, 15752	$ 19,658,436
Title I Grants to Local Educational Agencies	84.010	14329	6,752,234
English Language Acquisition State Grants	84.365	14346	531,052
Twenty-First Century Community Learning Centers	84.287	14349	654,753
Student Support and Academic Enrichment Program	84.424F	15396	353,942
Special Education Grant to States	84.027	13379	2,818,461
Total U.S. Department of Education			30,768,878
U.S. Department of Agriculture			
California Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	13390, 13525 - 6	4,813,452
National School Lunch Program	10.555	13396, 13391	1,056,611
Summer Food Service Program for Children	10.559	13004	140,671
Total Child Nutrition Cluster			6,010,734
Child and Adult Care Food Program	10.558	13666	1,329,195
Total U.S. Department of Agriculture			7,339,929
Total Expenditures of Federal Awards			**$ 38,108,807**

See notes to schedule of expenditures of federal awards.

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Aspire Public Schools (Aspire) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Aspire, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Aspire.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Aspire has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SingerLewak
Accountants & Consultants

INDEPENDENT AUDITOR'S 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 Directors
Aspire Public Schools

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 consolidated financial statements of Aspire Public Schools and its affiliates (Aspire), which comprise the consolidated statement of financial position as of June 30, 2024, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated December 13, 2024.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Aspire'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Aspire's internal control. Accordingly, we do not express an opinion on the effectiveness of Aspire'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Aspire's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-002.

Aspire's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Aspire's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Aspire's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Aspire's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aspire's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Singer Lewak LLP

December 13, 2024

SingerLewak
Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Aspire Public Schools

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited Aspire Public Schools and its affiliates' (Aspire) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Aspire's major federal programs for the year ended June 30, 2024. Aspire's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Aspire complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis of Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Aspire'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 Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Aspire's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 Aspire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Aspire'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Aspire's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for 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 may exist that were not identified.

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

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

Singer Lewak LLP

December 13, 2024

SingerLewak
Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Board of Directors
Aspire Public Schools

Report on State Compliance

Qualified and Unmodified Opinions

We have audited Aspire Public Schools' (Aspire) compliance with the types of compliance requirements identified as subject to audit in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2024.

Qualified Opinion on Transitional Kindergarten
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Aspire complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other State Programs
In our opinion, Aspire complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024

Basis for Qualified and Unmodified Opinions
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 (*Government Auditing Standards*); and the audit requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Our responsibilities under those standards, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Matter Giving Rise to Qualified Opinion on Transitional Kindergarten

As described in the accompanying schedule of findings and questioned costs, Aspire did not comply with requirements regarding Transitional Kindergarten as described in finding number 2024-003 for maximum pupil enrollment. Compliance with such requirements is necessary, in our opinion, for Aspire to comply with the requirements applicable to that program.

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 grants agreements applicable to Aspire's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Aspire'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Aspire'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 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Aspire's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Aspire'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of Aspire's internal control over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine Aspire's compliance with the state laws and regulations applicable to the following items:

For Charter Schools	Procedures Performed
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	N/A
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunity Grant (ELO-G)	N/A
Career Technical Education Incentive Grant	N/A
Expanded Learning Opportunity Program	Yes
Transitional Kindergarten	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

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 identified during the audit.

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2024-03. *Government Auditing Standards* requires the auditor to perform limited procedures on Aspire's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Aspire's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Singer Lewak LLP

December 13, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified			
Internal control over financial reporting:				
• Material weakness(es) identified?	X	Yes		No
• Significant deficiency(ies) identified?		Yes	X	None Reported
Noncompliance material to financial statements noted?	X	Yes		No

Federal Awards

Internal control over major federal programs:				
• Material weakness(es) identified?		Yes	X	No
• Significant deficiency(ies) identified?		Yes	X	None Reported
Type of auditor's report issued on compliance for major federal programs	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		Yes	X	No

Identification of Major Federal Programs

Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
10.558	Child and Adult Care Food Program
84.425 U	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs	$1,143,264			
Auditee qualified as low-risk auditee?		Yes	X	No

SECTION I – SUMMARY OF AUDITOR'S RESULTS (Continued)

State Awards

Internal control over major federal programs:

• Material weakness(es) identified?	_____	Yes	X	No
• Significant deficiency(ies) identified?	_____	Yes	X	None Reported

Type of auditor's report issued on compliance for state programs	Modified			
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	X	Yes	_____	No

SECTION II – FINANCIAL STATEMENT FINDINGS

2024–001 Financial Management

Finding Type: Material Weakness in Internal Controls over Financial Reporting

Criteria: Title 2 CFR Section 200.302 requires non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The records should identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

Condition/Context: During our audit, we identified audit adjustments of approximately $2.6 million which overstated prepaid expenses and accrued liabilities and had a material impact on the financial statements for the year ended June 30, 2024.

Cause: Aspire's existing internal controls were not effective to detect the error.

Effect: Account balances for prepaid expenses and accounts payable were overstated.

Repeat finding: No

Recommendation: We recommend Aspire enhance its close process to ensure all transactions are accounted for in accordance with U.S. GAAP.

Views of responsible officials and planned corrective actions: Management concurs with the finding and recommendation. Please see attached corrective action plan.

SECTION II – FINANCIAL STATEMENT FINDINGS

2024-002 Schedule of Expenditures of Federal Awards Completeness and Accuracy

Finding Type: Material Weakness in Internal Controls over Financial Reporting and noncompliance

Criteria: According to Title 2 CFR Section 200.510 (b) Schedule of Expenditures of Federal Awards, the auditee must prepare a schedule of expenditures of federal awards for the period covered by auditee's financial statements which must include the total federal awards expended as determined in accordance with Title 2 CFR Section 200.502.

Condition/Context: The Schedule of Expenditures of Federal Awards prepared by Aspire was incomplete and inaccurately reported expenditures of federal awards. Once the corrections were made, the Schedule of Expenditures of Federal Awards increased by $2,873,737. Furthermore, there was no evidence that the schedule was reviewed by a member of management not involved with the preparation of the schedule.

Cause: Aspire had an ineffective control system over the identification of federal awards on the schedule of expenditures of federal awards.

Effect: The Schedule of Expenditures of Federal Awards was inaccurate.

Repeat Finding: No.

Recommendation: We recommend Aspire implement procedures to accurately capture all federal award expenditures expended during the period covered by the financial statements.

Views of responsible officials and planned corrective actions: Management concurs with the finding and recommendation. Please see attached corrective action plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no findings for the year ended June 30, 2024.

FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE

2024-003 Transitional Kindergarten – CDDC #40000

Finding Type: Noncompliance

Criteria: According to Education Code (EC) Section 48000 (g)(1), a condition of receiving apportionment for pupils in a transitional kindergarten (TK) program pursuant to Education Code Section 46300 is the maintenance of an average transitional kindergarten class enrollment of no more than 24 pupils for each school site.

Condition: During our testing of transitional kindergarten, the transitional kindergarten average class enrollment at Aspire Port City Academy exceeded 24 pupils per class.

Cause: The school site did not have sufficient procedures in place to ensure compliance of transitional kindergarten average class enrollment requirements.

Effect/Questioned Cost: Per (*EC*) Section 48000(C), the penalty for an excess of 24 pupils per class for transitional kindergarten is the loss of the kindergarten through grade 3 Local Control Funding Formula grade span adjustment for all transitional kindergarten average daily attendance in the local educational agency.

The second principal apportionment transitional kindergarten average daily attendance for Aspire Port City Academy was 23.56, resulting in a loss of apportionment of $24,313.92.

Repeat Finding: Yes, similar condition was noted in the prior year, see finding 2023-001.

Recommendation: The school site should ensure procedures are in place to ensure transitional kindergarten average class enrollment does not exceed statutory maximums. We recommend that active enrollment is reviewed on a monthly basis.

Views of responsible officials and planned corrective actions: Management concurs with the finding and recommendation. Please see attached corrective action plan.

Management's Corrective Action Plan and Summary Schedule of Prior Year Findings

June 30, 2024

CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

2024–001 Financial Management

Finding Type: Material Weakness in Internal Controls over Financial Reporting

Criteria: Title 2 CFR Section 200.302 requires non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The records should identify adequately the source and application of funds for federally funded activities. These records must contain information pertaining to federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

Condition/Context: During our audit, we identified audit adjustments of $2.6 million which had a material impact on the financial statements for the year ended June 30, 2024.

Cause: Aspire has an ineffective control system to ensure the financial information is reported timely and in accordance with U.S. GAAP.

Effect: Account balances for prepaid expenses and accounts payable were misstated resulting in material adjustments to the financial statements.

Repeat finding: No

Recommendation: We recommend Aspire enhance its close process to ensure all transactions are accounted for in accordance with U.S. GAAP.

Corrective Actions Taken or Planned: In order to address the criteria under **"Title 2 CFR Section 200.302,** we are adding an additional check and review step to our regular pre-paid expense review process to ensure that we correctly account for the timing of pre-paid expenses entries, especially as it pertains to year-end timing. We will implement this plan by March 31st, 2025. Please note that the items highlighted above had an immaterial impact on net assets (~$24K). The names, titles, and contact information of the people responsible for this corrective action are listed below:

- Michael Wimbish – Chief Financial Officer
  - Contact Information: (510) 434-5000 or Michael.Wimbish@aspirepublicschools.org
- Yalun Xi – Controller
  - Contact Information: (510) 434-5000 or Yalun.Xi@aspirepublicschools.org
- James Linscheid – Assistant Controller
  - Contact Information: (510) 434-5000 or James.Linscheid@aspirepublicschools.org

2024-002 Schedule of Expenditures of Federal Awards Completeness and Accuracy

Finding Type: Material Weakness in Internal Controls over Financial Reporting and noncompliance

Criteria: According to Title 2 CFR Section 200.510 (b) Schedule of Expenditures of Federal Awards, the auditee must prepare a schedule of expenditures of federal awards for the period covered by auditee's financial statements which must include the total federal awards expended as determined in accordance with Title 2 CFR Section 200.502.

Condition/Context: The Schedule of Expenditures of Federal Awards prepared by Aspire was incomplete and inaccurately reported expenditures of federal awards. Once the corrections were made, the Schedule of Expenditures of Federal Awards increased by $2,873,737. Furthermore, there was no evidence that the schedule was reviewed by a member of management.

Cause: Aspire had an ineffective control system over the identification of federal awards on the schedule of expenditures of federal awards.

Effect: The Schedule of Expenditures of Federal Awards was inaccurate.

Repeat Finding: No.

Recommendation: We recommend Aspire implement procedures to accurately capture all federal award expenditures expended during the period covered by the financial statements.

Corrective Actions Taken or Planned: Please note that expenses were accurately coded and allocated in our system at a resource code level, as well as at a State and Federal level. The mix-up was entirely related to the manual preparation of The Schedule of Expenditures of Federal Awards.

In order to address the criteria under **"Title 2 CFR Section 200.510(b),** we will clearly tag the funding source of resources codes in our financial system of record in a way that allows us to pull the schedule together in a more automated fashion. We will implement this plan by March 31st, 2025. The names and titles of the people responsible for this corrective action are listed below:

- Michael Wimbish – Chief Financial Officer
    - Contact Information: (510) 434-5000 or Michael.Wimbish@aspirepublicschools.org
- Yalun Xi – Controller
    - Contact Information: (510) 434-5000 or Yalun.Xi@aspirepublicschools.org

2024-003 Transitional Kindergarten – CDDC #40000

Finding Type: Noncompliance

Criteria: According to Education Code (EC) Section 48000 (g)(1) a condition of receiving apportionment for pupils in a transitional kindergarten (TK) program pursuant to Education Code Section 46300 is the maintenance of an average transitional kindergarten class enrollment of no more than 24 pupils for each school site.

Condition: During our testing of transitional kindergarten, the transitional kindergarten average class enrollment at Aspire Port City Academy exceeded 24 pupils per class.

Cause: The school site did not have sufficient procedures in place to ensure compliance of transitional kindergarten average class enrollment requirements.

Effect/Questioned Cost: Per (*EC*) Section 48000(C) the penalty for an excess of 24 pupils per class for transitional kindergarten is the loss of the kindergarten through grade 3 Local Control Funding Formula grade span adjustment for all transitional kindergarten average daily attendance in the local educational agency.

The second principal apportionment transitional kindergarten average daily attendance for Aspire Port City Academy was 23.56, resulting in a loss of apportionment of $24,313.92.

Repeat Finding: Yes, see finding 2023-001

Recommendation: The school site should ensure procedures are in place to ensure transitional kindergarten average class enrollment does not exceed statutory maximums. We recommend that active enrollment is reviewed on a monthly basis.

Corrective Actions Taken or Planned: Please note, that because this item was highlighted after the start of the 23-24 school year, compliance would have required us to disenroll families during the middle of the school year. Taking this action would have been extremely disruptive for our impacted students and families. As a temporary workaround, we added an additional adult to the classroom to ensure that our adult-to-student ratio was well below the 12-to-1 requirement.

Moving forward, we will cap TK enrollment at 24 students for beginning of the year lottery drawings. We previously implemented the corrective action plan to address **"Education Code (EC) Section 48000"** as part of the 24-25 school year lottery process (Spring 2024)

Summary Schedule of Prior Year Audit Findings
YEAR ENDED JUNE 30, 2024

2023-001: Transitional Kindergarten- CDDC#40000

Criteria: According to Education Code (EC) Section 48000 (g)(1) a condition of receiving apportionment for pupils in a transitional kindergarten (TK) program pursuant to Education Code Section 46300 is the maintenance of an average transitional kindergarten class enrollment of no more than 24 pupils for each school site.

Condition: During our testing of transitional kindergarten, we found the TK average class enrollment at Aspire Port City Academy exceeded 24 pupils per class.

Cause:
The Organization did not have sufficient procedures in place to ensure the compliance of TK average class enrollment requirements.

Effect/Questioned Cost: Per (*EC*) Section 48000(C) the penalty for an excess of 24 pupils per class for TK is the loss of the kindergarten through grade 3 Local Control Funding Formula grade span adjustment for all TK ADA in the local educational agency. The second principal apportionments TK ADA for Aspire Port City Academy was 21.14 ADA resulting in a loss of apportionment of $20,146.42.

Recommendation: The Organization should ensure procedures are in place to ensure TK average class enrollment does not exceed statutory maximums. We recommend that active enrollment is reviewed on a monthly basis.

Status: Similar finding was noted during the year, see finding 2024-003

2023-002. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000

Criteria: California Education Code Section 8482-8484.6 8483 (a)(1) and (2) Elementary school and middle school or junior high school pupils must participate in the full day of the program, except as allowed by the early release policy. Reported number of pupils served should be supported by written records.

Condition: Supporting documents for daily attendance records selected as part of our sample did not support the number of students served as reported to the CDE in 6 of 145 sampled days at the following sites: Aspire Langston Hughes Academy and Aspire Alexander Twilight College Preparatory Academy. Additionally, the January 2023-June 2023 monthly attendance records did not support the attendance reported to the California Department of Education for the time period January 2023-June 2023 at the following sites: Aspire Antonio Maria Lugo Academy, Aspire Berkley Maynard Academy, Aspire Richmond California College Preparatory Academy, Aspire Port City Academy, Aspire Titan Academy, Aspire Golden State Preparatory Academy, Aspire Triumph Technology Academy, Aspire East Palo Alto Charter School, Aspire Langston Hughes Academy, Aspire Gateway Academy, Aspire Alexander Twilight College Preparatory Academy, Aspire, Aspire River Oaks Charter School, Aspire Firestone Academy, Aspire Alexander Twilight Secondary Academy, Aspire Ollin University Preparatory Academy, Aspire Rosa Parks Academy, Aspire APEX Academy, Aspire Inskeep Academy, Aspire College Academy, Aspire Centennial College Preparatory Academy, Aspire Slauson Academy, Aspire Pacific Academy, and Aspire Richmond California College Preparatory Academy.

Effect: The number of students who were claimed for attendance in 6 of 145 sampled days were not accurately supported. Attendance claimed over a six month period was not supported by monthly attendance reports.

Cause: Manual errors in underlying data for reported program attendance resulted in errors in data submitted for program attendance.

Questioned Cost: Questioned costs could not be calculated since the funding for this program is based on a preapproved 3 year grant cycle and is not based on a per-ADA rate.

Recommendation: This is a repeat of a finding in the previous year audit. We recommend that the Organization adequately train ASES program providers to ensure that reported attendance data is accurate and sufficiently supported. Furthermore, we recommend the Organization perform a secondary review to ensure there are no differences between the recorded attendance data and the supporting records.

Status: The corrective action related to this finding was implemented and the finding has been corrected in the current year.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.9**

MEETING DATE: **06/24/2025**

SUBJECT: California Montessori Project 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by CMP.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school's independent auditor) has expressed its opinion on the financial statements of California Montessori Project – San Juan Campus that "the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the CMP 2023-2024 audit report, ending cash on hand and in banks was $4,295,856, total revenues equaled $14,420,957 and total expenditures equaled $20,607,678 for the period ending June 30, 2024. The audit report reflects net assets of $7,844,912.

There were no findings and questioned costs related to the basic financial statements, or federal or state awards for the year ended June 30, 2024, or the prior year.

ATTACHMENT(S):
1. CMP Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 06/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
CHARTER SCHOOL NUMBER: 0776

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2024

California Montessori Project

CPAs | CONSULTANTS | WEALTH ADVISORS

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CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
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INDEPENDENT AUDITORS' REPORT

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California Montessori Project – San Juan Campus (the School), a component of California Montessori Project (a California nonprofit public benefit corporation), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Auditors' Responsibility 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 opinion. 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 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 GAAS 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 School'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 School'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and, was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 11, 2024on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 11, 2024

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

CURRENT ASSETS	
Cash on Hand and in Banks	$ 4,295,856
Accounts Receivable	2,261
Accounts Receivable - Federal and State Governments	5,330,840
Intercompany Receivable	515,000
Deposits and Prepaids	266,773
Total Current Assets	10,410,730
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	626,185
Operating Right-of-Use Asset	7,465,386
Financing Right-of-Use Asset	124,961
Total Long-Term Assets	8,216,532
Total Assets	$ 18,627,262

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 1,884,411
Deferred Revenue	1,113,179
Current Lease Liability - Operating	659,783
Current Lease Liability - Financing	22,252
Total Current Liabilities	3,679,625
NONCURRENT LIABILITIES	
Long-Term Lease Liability - Operating	6,999,559
Long-Term Lease Liability - Financing	103,166
Total Noncurrent Liabilities	7,102,725
NET ASSETS	
Without Donor Restrictions - Capital Assets, Net of Related Debt	431,772
Without Donor Restrictions	7,262,998
Total Net Assets Without Donor Restrictions	7,694,770
With Donor Restrictions	150,142
Total Net Assets	7,844,912
Total Liabilities and Net Assets	$ 18,627,262

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Revenue from State Sources:			
State Aid	$ 11,473,762	$ -	$ 11,473,762
Other State Revenue	2,947,195	-	2,947,195
Total Revenue from State Sources	14,420,957	-	14,420,957
Revenue from Federal Sources	1,474,625	-	1,474,625
Revenue from Local Sources:			
In-Lieu Property Tax	4,283,318	-	4,283,318
Contributions	1,016,839	-	1,016,839
Other Local Revenue	146,641	-	146,641
Total Revenue from Local Sources	5,446,798	-	5,446,798
Net Assets Released from Restrictions	53	(53)	-
Total Revenues and Net Assets Released from Restrictions	21,342,433	(53)	21,342,380
EXPENSES			
Program Services	16,095,033	-	16,095,033
Management and General	4,512,645	-	4,512,645
Total Expenses	20,607,678	-	20,607,678
CHANGE IN NET ASSETS	734,755	(53)	734,702
Net Assets - Beginning of Year	6,960,015	150,195	7,110,210
NET ASSETS - END OF YEAR	$ 7,694,770	$ 150,142	$ 7,844,912

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 734,702
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	44,001
(Increase) Decrease in Assets:	
Accounts Receivable	176,009
Accounts Receivable - Federal and State Governments	(239,825)
Deposits and Prepaid Expenses	69,698
Intracompany Receivable	(275,524)
Operating Right-of-Use Asset	713,095
Increase (Decrease) in Liabilities:	
Accounts Payable	(350,080)
Deferred Revenue	(166,405)
Operating Lease Liability	(625,996)
Net Cash Provided by Operating Activities	79,675
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Property, Plant, and Equipment	(33,948)
Net Cash Used in Investing Activities	(33,948)
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Finance Leases	(13,762)
Net Cash Used in Financing Activities	(13,762)
NET CHANGE IN CASH AND CASH EQUIVALENTS	31,965
Cash and Cash Equivalents - Beginning of Year	4,263,891
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,295,856
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash Paid for Interest	$ 2,298

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Program	Management and General	Total
Salaries and Wages	$ 10,179,618	$ 168,822	$ 10,348,440
Pension Expense	1,169,009	48,708	1,217,717
Other Employee Benefits	663,995	27,085	691,080
Payroll Taxes	362,736	9,339	372,075
Legal Expenses	-	12,594	12,594
Instructional Materials	260,276	-	260,276
Other Fees for Services	1,454,027	3,412,916	4,866,943
Office Expenses	193,660	358	194,018
Occupancy Expenses	1,460,011	702,941	2,162,952
Travel Expenses	44,364	-	44,364
Conference and Meeting Expenses	195,478	-	195,478
Interest Expense	-	2,298	2,298
Depreciation Expense	22,649	7,550	30,199
Other Expenses	89,210	120,034	209,244
Total	$ 16,095,033	$ 4,512,645	$ 20,607,678

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

California Montessori Project (the Schools), a California nonprofit public benefit corporation, mission is to provide a quality, tuition-free Montessori education that challenges our students to reach their full potential. The California Montessori Project – San Juan Campus (the School) was approved in 2006 by the San Juan Unified School District (the District) to operate as a separate Charter. The School operates at three separate school sites (American River, Orangevale, and Carmichael) within the geographical boundaries of San Juan Unified School District. The American River School site is currently located in Fair Oaks, the Orangevale School site is currently located in Orangevale, and the Carmichael Campus School site is currently located in Carmichael. The School is an operating segment of California Montessori Project, Inc., a nonprofit corporation. The School is funded principally through the California Department of Education and the District. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as non-voting member(s).

The District has granted the charter through June 30, 2027, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

The School also has a memorandum of understanding with the sponsoring District whereby the Schools pay the District 1% of the Schools' per pupil Local Control Funding Formula revenues to provide administrative oversight.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School's cash and cash equivalents include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

The School's net asset with donor restrictions for the year ended and as of June 30, 2024 consist of $150,142 of net assets purpose restricted for Prop 39 Clean Energy expenditures.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2024. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful life of the asset.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the School has conditional grants of $1,161,178 of which $1,113,179 is recognized as deferred revenue in the statement of financial position.

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons, but accrued sick leave is not paid to employees at the end of employment and therefore, is not reported as a liability on the financial statements.

Income Taxes

California Montessori Project is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction and the state of California.

Leases

The School leases school facilities and equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Adoption of New Accounting Standards

The School changed accounting policies related to current expected credit losses by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-13, Measurement of Credit Losses in Financial Statements, in 2023. There was no material impact on the School's financial position and results of operations as a result of the adoption of this accounting standard.

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 11, 2024, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2024:

Cash on Hand and in Banks	$ 4,295,856
Accounts Receivable	5,333,101
Intercompany Receivable	515,000
Less: Donor Restrictions	(150,142)
Total	$ 9,993,815

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains bank accounts with numerous institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times, cash in these accounts may exceed the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash in banks.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings and equipment in excess of $10,000. Depreciation expense was $30,199 for the year ended June 30, 2024.

A summary of changes in property, plant, and equipment as of June 30, 2024 is as follows:

	June 30, 2023	Additions	Retirements	June 30, 2024
Leasehold Improvements	$ 886,633	$ 20,799	$ -	$ 907,432
Construction in Progress	-	4,449	-	4,449
Equipment	517,183	8,700	-	525,883
Less: Accumulated Depreciation	(781,380)	(30,199)	-	(811,579)
Total	$ 622,436	$ 3,749	$ -	$ 626,185

NOTE 5 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plan

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School choose to stop participating in the multiemployer plan, they may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiemployer plan.

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2023, total STRS plan net assets are $316.9 billion, the total actuarial present value of accumulated plan benefits is $455 billion, contributions from all employers totaled $7.738 billion, and the plan is 75.9% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary, and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School's contributions to STRS for the past three years are as follows:

Year Ending June 30,	Required Contribution	Percent Contributed
2022	$ 932,037	100%
2023	1,088,877	100%
2024	1,217,717	100%

NOTE 6 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

NOTE 7 LEASES – ASC 842

The School leases equipment as well as certain operating and office facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2033.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2024:

Lease Costs:		
Finance Lease Costs:		
Amortization of Right-Of-Use Assets	$	13,802
Interest on Lease Liabilities		2,497
Operating Lease Costs		960,174
Total Lease Costs	$	976,473
Other Information:		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Finance Leases	$	2,497
Operating Cash Flows from Operating Leases		881,085
Financing Cash Flows from Finance Leases		13,762
Right-of-Use Assets Obtained in Exchange for New Finance Lease Liabilities:		87,286
Weighted-Average Remaining Lease Term - Finance Leases		5 Years
Weighted-Average Remaining Lease Term - Operating Leases		9 Years
Weighted-Average Discount Rate - Finance Leases		4.57%
Weighted-Average Discount Rate - Operating Leases		3.26%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024, is as follows:

Year Ending June 30,	Financing Leases	Operating Leases
2025	$ 27,502	$ 897,321
2026	27,502	917,078
2027	27,502	936,835
2028	27,502	956,593
2029	27,502	976,350
Thereafter	2,292	4,191,746
Total Lease Payments	139,802	8,875,923
Less: Interest	(14,384)	(1,216,581)
Present Value of Lease Liabilities	$ 125,418	$ 7,659,342

NOTE 8 CONTINGENCIES, RISKS AND UNCERTAINTIES

The School 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 disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Requirement	Actual	Traditional Calendar Days	Status
San Juan:				
Transitional Kindergarten	36,000	51,900	180	In Compliance
Kindergarten	36,000	51,900	180	In Compliance
Grade 1	50,400	55,200	180	In Compliance
Grade 2	50,400	55,200	180	In Compliance
Grade 3	50,400	55,200	180	In Compliance
Grade 4	54,000	56,040	180	In Compliance
Grade 5	54,000	56,040	180	In Compliance
Grade 6	54,000	56,040	180	In Compliance
Grade 7	54,000	60,810	180	In Compliance
Grade 8	54,000	60,810	180	In Compliance

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	774.28	774.53	772.03	772.22
Grades 4-6	428.26	428.39	427.28	427.44
Grades 7-8	178.17	178.27	177.24	177.32
ADA Totals	1,380.71	1,381.19	1,376.55	1,376.98

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

There were no differences between the Annual Financial Report and the Audited Financial Statements.

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by School and whether School complied with the provisions of the Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

OTHER INFORMATION

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2024
(SEE INDEPENDENT AUDITORS' REPORT)

The California Montessori – San Juan Campus (the School) is made up of three sites located in Fair Oaks, Orangevale, and Carmichael that are sponsored by the San Juan Unified School District. The School was approved by the District in 2006 to operate as a separate Charter. The School is governed by a Governing Board consisting of one Community Representative, two Business Representatives, one Montessori Representative, one Charter Representative, four Parent Representatives, one from each charter, and up to four District Representatives. In addition, the currently employed Superintendent(s) will sit on the Governing Board as nonvoting member(s).

The District has granted the charter through June 30, 2027, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

Charter number is: 0776

The Board of Directors and the Administrators as of the year ended June 30, 2024 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3-Year Term)
Julia Sweeney	Board Chair and Business Representative	June 2024
Bob Lewis	Business Representative	June 2026
Scott Richards	Community Representative	June 2024
Mickey Slamkowski	Montessori Representative	June 2024
Laura Kerr	Charter Representative	June 2026
Gabrielle Renee Dall	San Juan Parent Representative	June 2024
Jenna Westrbook-Kline	Capitol Parent Representative	June 2026
Aaron Walker	Elk Grove Parent Representative	June 2025
Ann Curtis	Shingle Springs Parent Representative	June 2026

ADMINISTRATORS

Brett Barley	Superintendent
Carrie Klagenberg	Governing Board Secretary

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 Directors
California Montessori Project
San Juan Campus
Carmichael, 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 California Montessori Project – San Juan Campus (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 11, 2024.

Report on Internal Control Over Financial Reporting

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

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Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
December 11, 2024

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
California Montessori Project
San Juan Campus
Carmichael, California

Report on Compliance

Opinion on State Compliance

We have audited California Montessori Project's (the School) compliance with the types of compliance requirements applicable to the School described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2024. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School'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 the School's state programs.

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Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School'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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education 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 School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School'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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable[1]
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable[2]
Immunizations	Not Applicable[3]
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable[4]
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable[5]
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable[6]

Not Applicable[1]: The School did not operate an after or before school program component of this grant.

Not Applicable[2]: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable[3]: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable[4]: The School did not receive a CTEIG allocation for the audit year.

Not Applicable[5]: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable[6]: The School did not receive Charter School Facility Grant Program funding for the year audited.

Board of Directors
California Montessori Project
San Juan Campus

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 for 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 requirements of the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 11, 2024

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

There were no findings and questioned costs related to the basic financial statements, or state awards for the prior year.

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SEC-registered investment advisor.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.10**

MEETING DATE: **06/24/2025**

SUBJECT: Gateway International School 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Gateway International School (GIS).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GIS.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school's independent auditor) has expressed its opinion on the financial statements of Gateway Community Charters ("the Organization") that "the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the Organization's 2023-2024 audit report, GIS's ending cash and cash equivalent was $7,225,644, total revenues equaled $12,343,505 and total expenditures equaled $10,752,779 for the period ending June 30, 2024. The audit report reflects net assets for GIS of $11,436,582.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with combined ending cash and cash equivalent as of June 30, 2024, of $67,142,507, net assets of $122,949,371, and maintains a $3 million line of credit through Wells Fargo. GCC did not have an outstanding balance on the line of credit as of June 30, 2024.

There were no financial statements for federal award findings and questioned costs. State compliance findings and questioned costs included a significant deficiency for attendance reporting at one of the other charter schools (Community Collaborative Charter School) and a finding for GIS related to immunizations. GIS claimed ADA prior to verification of documentation of immunizations and this created a penalty of .13 ADA or $1,951.85 to GIS.

The prior year findings were related to the basic financial statements for the year ended June 30, 2023, that resulted in audit adjustments related to cash, fixed assets, payables and state aid revenue recognition. These findings were attributed to deficiencies in the monthly cash reconciliation process and errors in recording accounts payable and expenditures attributable to the fiscal year and also affected the fixed asset encumbrances. Corrective action plans were initiated to correct these deficiencies and the findings were not repeated in 2023-2024.

ATTACHMENT(S):
1. GIS Audit Report

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 06/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

GATEWAY COMMUNITY CHARTERS

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED
JUNE 30, 2024

COMMUNITY COLLABORATIVE CHARTER SCHOOL (CCCS)
Charter Number: 0699

COMMUNITY OUTREACH ACADEMY (COA)
Charter Number: 0561

FUTURES HIGH SCHOOL (FHS)
Charter Number: 0560

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY (SAVA)
Charter Number: 0878

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - SCUSD (SAVA - SCUSD)
Charter Number: 1948

HIGHER LEARNING ACADEMY (HLA)
Charter Number: 0862

GATEWAY INTERNATIONAL SCHOOL (GIS)
Charter Number: 1563

EMPOWERING POSSIBILITIES INTERNATIONAL CHARTER (EPIC)
Charter Number: 1746

SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - EGUSD (SAVA - EGUSD)
Charter Number: 1949

GATEWAY COMMUNITY CHARTERS

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JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Gateway Community Charters (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. 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 Organization 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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel 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, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 Organization'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 Organization'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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and

relates directly to the underlying accounting and other records used to prepare the 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 Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 12, 2024

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	$ 67,142,507
Receivables	12,003,407
Prepaid expenses	49,861
Total current assets	79,195,775
INVESTMENTS	8,525,674
PROPERTY AND EQUIPMENT, NET	59,257,067
RIGHT-OF-USE ASSETS - OPERATING LEASES	25,115,243
DEPOSITS	289,272
TOTAL ASSETS	$ 172,383,031
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES:	
Accounts payable	$ 3,062,758
Due to other governments	1,101,336
Accrued expenses	4,397,759
Deferred revenue	741,792
Lease liabilities - operating leases, current	2,674,010
Debt, current	464,227
Total current liabilities	12,441,882
LEASE LIABILITIES - OPERATING LEASES, NET	23,212,911
DEBT, NET	13,778,867
TOTAL LIABILITIES	49,433,660
NET ASSETS:	
Net assets without donor restrictions:	
Undesignated	106,110,645
Board designated	4,250,000
Net assets without donor restrictions	110,360,645
With donor restrictions	12,588,726
Total net assets	122,949,371
TOTAL LIABILITIES AND NET ASSETS	$ 172,383,031

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

NET ASSETS WITHOUT DONOR RESTRICTIONS:	
SUPPORT, REVENUE, AND GAINS:	
Federal revenue	$ 6,686,911
State revenue:	
State aid portion of general purpose funding	65,211,599
All other state revenue	24,004,885
Local revenue:	
Cash in-lieu of property taxes	11,643,449
Investment and interest income	3,320,957
All other local revenue	873,227
Net assets released from restrictions	7,003,870
Total support, revenue, and gains	118,744,898
EXPENSES AND LOSSES:	
Program services:	
Educational programs	87,370,368
Supporting services:	
General and administrative	15,389,780
Total expenses	102,760,148
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	15,984,750
NET ASSETS WITH DONOR RESTRICTIONS:	
State revenue	2,050,853
Other local revenue	1,272,370
Net assets released from restrictions	(7,003,870)
DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS	(3,680,647)
INCREASE IN NET ASSETS	12,304,103
NET ASSETS, Beginning of Year	110,645,268
NET ASSETS, End of Year	$ 122,949,371

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Program Services	Supporting Services	
	Educational programs	General and administrative	Total
Certificated salaries	$ 33,413,196	$ 15,922	$ 33,429,118
Classified salaries	10,872,567	4,128,370	15,000,937
Employee benefits	17,436,823	2,073,064	19,509,887
Books and supplies	5,312,513	840,740	6,153,253
Subagreements for services	4,831,869	6,169	4,838,038
Travel and conferences	414,442	87,522	501,964
Dues and memberships	141,514	38,852	180,366
Insurance		604,633	604,633
Utilities, operations, and housekeeping services		1,309,890	1,309,890
Rental, leases, repairs, noncapitalized improvements	4,921,238	1,604,055	6,525,293
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,761,236	1,370,332	6,131,568
Field trips	382,909		382,909
Licensing software and online services	1,084,225	260,045	1,344,270
Special education costs	184,557	1,657,365	1,841,922
Communications and postage	664,855	868,762	1,533,617
Depreciation and amortization	2,647,276	524,059	3,171,335
Interest	301,148		301,148
Total	$ 87,370,368	$ 15,389,780	$ 102,760,148

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	$ 12,304,103
Adjustments to reconcile to net cash provided by operating activities:	
Depreciation and amortization	3,171,335
Net realized/unrealized gain on investments	(818,148)
Reduction in carrying amount of right-of-use assets - operating leases	3,319,543
Changes in:	
Receivables	(1,588,439)
Prepaid expenses	535,669
Deposits	(13,885)
Accounts payable	(1,003,557)
Due to other governments	(820,185)
Accrued expenses	326,146
Deferred revenue	(818,402)
Lease liabilities - operating leases	(3,007,806)
Net cash provided by operating activities	11,586,374
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of investments	(627,280)
Sale of investments	516,789
Purchases of property and equipment	(8,132,191)
Net cash used by investing activities	(8,242,682)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal payments on debt	(455,974)
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,887,718
CASH AND CASH EQUIVALENTS, Beginning of Year	64,254,789
CASH AND CASH EQUIVALENTS, End of Year	$ 67,142,507
NON-CASH INVESTING ACTIVITIES:	
Right-of-use assets acquired through operating lease liabilities	$ 6,891,094
Property and equipment financed through accounts payable	$ 1,209,622
CASH PAID FOR INTEREST	$ 301,148

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

1. OPERATIONS

Gateway Community Charters (the Organization) is a tax-exempt non-profit public benefit corporation that was established in 2003. The Organization governs nine unique charter schools. Five charter schools (CCCS, COA, FHS, SAVA, and HLA) were originally authorized by Grant Joint Union High School District (now Twin Rivers Unified School District). Gateway International School (GIS) is authorized by the San Juan Unified School District. Empowering Possibilities International Charter is authorized by the Yolo County Office of Education. Sacramento Academic & Vocational Academy - SCUSD is authorized by the Sacramento City Unified School District. Sacramento Academic & Vocational Academy - EGUSD is authorized by the Elk Grove Unified School District. The charter schools are as follows:

- Community Collaborative Charter School (CCCS)
- Community Outreach Academy (COA)
- Futures High School (FHS)
- Sacramento Academic & Vocational Academy (SAVA – TRUSD)
- Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD)
- Higher Learning Academy (HLA)
- Gateway International School (GIS)
- Empowering Possibilities International Charter (EPIC)
- Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD)

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

Receivables represent amounts of which the Organization has an unconditional right to receive. Receivable are stated at the amount management expects to be collected from the outstanding balance.

Investments are recorded at fair value. Unrealized gains and losses from the fluctuation of market value and realized gains and losses from the sale of investments are reflected in the statement of activities.

Property and equipment with a value greater than $5,000 are capitalized at cost or fair value on the date of receipt in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from three to thirty years. Leasehold improvements are amortized over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

Leases – The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets are also adjusted for prepaid or accrued rent. The Organization uses the rate implicit in the lease if it is determinable. When the rate implicit in the lease is not determinable, the Organization has made an accounting policy election to use the risk-free rate at the lease commencement date, in lieu of its incremental borrowing rate to discount future lease payments. Operating lease expense is recognized on a straight-line basis over the lease term. Lease terms may include options to renew, extend or terminate to the extent they are reasonably certain to be exercised. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Revenue recognition – Program service fees are recognized as revenue when the services are performed. Payments received in advance are deferred to the applicable period in which the related services are performed.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. As of June 30, 2024, $741,792 of grant funds are included in deferred revenue to be recognized in future periods. Additionally, as of June 30, 2024, the Organization had $2,171,022 of conditional contributions available to be recognized in revenue in future periods under such grants. The terms of the related contracts expire at various times from 2025 to 2026. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

Donor-restricted contributions are reported as increases in net assets without restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

Functional allocation of expenses – The cost of providing educational programs and other activities has been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited. The expenses that are allocated include rental, leases, repairs, noncapitalized improvements, and utilities, operations, and housekeeping services, and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, advertising, audit fees, catering, health

permits, and legal fees, communications and postage, dues and memberships, travels and conferences, books and supplies, field trips, and special education costs, which are allocated on the basis of estimates of time and effort.

Income taxes – The Organization is publicly supported and has received tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, there is no provision for income taxes in these financial statements. The Organization has applied the accounting principles related to accounting for uncertainty in income taxes and has determined that there is no material impact on the financial statements.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Subsequent events have been reviewed through December 12, 2024, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2024 that require recognition or disclosure in the financial statements.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows as of June 30, 2024:

Current financial assets	
Cash and cash equivalents	$ 67,142,507
Receivables	12,003,407
Total financial assets, available within one year	79,145,914
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	(12,588,726)
Total financial assets available for general expenditures within one year	$ 62,307,188

The Organization strives to maintain a reserve equivalent of 4-6 months of operating expenses. The California Department of Education currently requires a mandatory minimum 3% of operating expenditure reserve. The Organization well exceeds this requirement and maintains a healthy reserve.

4. CASH AND CASH EQUIVALENTS

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. As of June 30, 2024, the book balance totaled $753,044 of which there was a bank balance of $923,630 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by $673,630. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash and cash equivalents.

The Organization also maintains cash in the County Treasury. The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates fair value. The fair value of the Organization's deposits in this pool as of June 30, 2024, as provided by the pool sponsor, was approximately $66,389,463. 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 collateralized.

5. RECEIVABLES

Receivables as of June 30, 2024 are $12,003,407 of which $9,496,938 is due from grantor government agencies and $2,506,469 are other receivables due from the Sacramento County of Education for the overpayment of CalPERS and CalSTRS contributions. Management deemed all receivables to be collectible and no provision for doubtful accounts is recorded as of June 30, 2024.

6. INVESTMENTS

Investment are at fair value and consist of the following as of June 30, 2024:

Mutual funds	$ 363,167
Government obligations	592,530
Corporate obligations	2,147,946
Corporate stocks	5,038,609
Real estate investment trusts	383,422
Total	$ 8,525,674

Investment income for the year ended June 30, 2024 was as follows:

Dividends and interest from investments	$ 150,289
Interest from cash held in County Treasury	2,352,520
Net realized/unrealized gain	818,148
Total	$ 3,320,957

7. FAIR VALUE MEASUREMENTS

Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Following is a description of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used as of June 30, 2024.

Corporate stocks and mutual funds: Valued using quoted market prices which are available on an active market.

Corporate obligations, real estate investment trusts, and U.S. government securities and obligations: Valued at the closing price reported on the active market on which individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2024:

	Assets at Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 363,167			$ 363,167
Government obligations		$ 592,530		592,530
Corporate obligations		2,147,946		2,147,946
Corporate stocks	5,038,609			5,038,609
Real estate investment trusts		383,422		383,422
Total assets at fair value	$ 5,401,776	$ 3,123,898	$	$ 8,525,674

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2024:

Land	$ 1,932,945
Buildings, building improvements, and leasehold improvements	62,319,404
Furniture and equipment	7,487,873
Construction in progress	6,557,550
Subtotal	78,297,772
Less accumulated depreciation and amortization	(19,040,705)
Property and equipment, net	$ 59,257,067

Depreciation and amortization expense for the year ended June 30, 2024 totaled $3,171,335.

9. LINE OF CREDIT

The Organization has a line of credit in the amount of $3,000,000 secured by a first lien security interest in the Organization's Wells Fargo investment account. The stated interest rate is equal to 1% below the lender's prime rate, and at no time shall be less than 1.00% per annum. Minimum interest only payments are due monthly, and the line of credit is scheduled to mature in July 2026, at which time any unpaid principal is due. There was no outstanding balance as of June 30, 2024.

10. DEBT

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Higher Learning Academy. The terms of the agreement provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of $68,685 are due annually in the months of August through January and March through May. As of June 30, 2024, the outstanding obligation was $10,092,626. Final maturity is in 2048.

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Futures High School. The terms of the agreement provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of $68,685 are due annually in the months of August through January and March through May. As of June 30, 2024, the outstanding obligation was $4,150,468. Final Maturity is in 2048.

Future maturities of the debt are as follows:

Year Ending June 30,	
2025	$ 464,227
2026	473,593
2027	483,145
2028	492,893
2029	502,837
Thereafter	11,826,399
Total	$ 14,243,094

11. LEASES

The Organization leases facilities, land, and equipment under various non-cancellable operating lease agreements with various terms and various dates through 2041, which are included in the statement of financial position as of June 30, 2024, as ROU assets and operating lease liabilities of $25,115,243 and $25,886,921, respectively. The Organization included options to extend the agreements as part of the ROU assets and lease liabilities based on if the options were deemed reasonably certain to be exercised. Total operating lease expense under these agreements was $4,270,049 for the year ended June 2024. Cash paid for amounts included in the measurement of operating lease liabilities totaled $3,806,386 for the year ended June 30, 2024.

The ROU asset and operating lease liability were calculated using a risk-free discount rate. The weighted average discount rate associated with these operating leases as of June 30, 2024, was 3.28%.

As of June 30, 2024, the weighted average remaining lease term for all operating leases was 9.94 years.

Scheduled future minimum payments for these leases are as follows:

Year Ending June 30,	
2025	$ 3,469,214
2026	3,067,837
2027	3,068,102
2028	3,060,886
2029	2,947,346
Thereafter	14,957,501
Total lease payments	30,570,886
Less: Interest	(4,683,965)
Present value of lease liabilities	$ 25,886,921

The Organization has one lease agreement that includes variable payments based on annual enrollment projections, which are submitted annually and not determinable at the lease commencement and are not included in the measurement of the lease assets and liabilities. Variable lease payments totaled $194,453 in the year ended June 30, 2024.

12. NET ASSETS

Net assets with board designations

In June 2011, the Organization's Board of Directors approved a Committed Facility Acquisition and Improvement reserve designation for three of the schools: Community Outreach Academy ($2,000,000), Community Collaborative Charter School ($750,000) and Futures High School ($1,500,000), totaling $4,250,000 reserve of net assets without donor restrictions. The board designated reserve was established to support future facility acquisition, maintenance and building improvement costs and is also intended to mitigate potential risk of long-term lease agreements. As of June 30, 2024, these reserve designations are maintained in the specified charter school net assets and the funds may not be used or re-designated without formal action by the Organization's Board of Directors.

Net assets with donor restrictions

As of June 30, 2024, net assets with donor restrictions consisted of unexpended grants restricted for various purposes. Net assets with donor restrictions are to be used for the following purposes:

Expanded learning opportunities (ELO) program	$ 2,741,944
Educator effectiveness	17,290
LCFF equity multiplier	488,411
A-G access/success grant	290,933
A-G learning loss mitigation grant	229,701
Ethnic studies professional development	32,803
Dual enrollment opportunities	500,000
Learning recovery emergency block grant	4,668,861
Arts, music, and instructional materials block grant	590,424
Prop 28 arts & music in schools	537,649
Instructional materials	786,449
School athletic programs	33,742
Sacramento athletic league	2,982
MTSS professional development	417,537
CYBHI child and youth behavioral health initiative	750,000
CARB electric school bus deployment	500,000
Total	$ 12,588,726

13. RETIREMENT PLANS

Qualified employees are eligible to participate in a CalPERS Supplemental Income 457 Plan. The plan is funded entirely by voluntary employee contributions.

Qualified employees are also covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	$84,315
Actuarial accrued liability:	$120,514
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and valued as of June 30, 2022 with a measurement date of June 30, 2023, the most recent information available.

Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calpers.ca.gov.

Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 8% of their salary. The required employer contribution rate for the fiscal year ended June 30, 2024 was 26.68% of annual payroll and total contributions were $4,169,600. The contribution requirements of the plan members are established by state statute. For the fiscal year 2025, the Organization is required to contribute 27.05% of annual payroll.

California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	$273,155
Actuarial accrued liability:	$359,741
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued and measured as of June 30, 2023, the most recent actuarial valuation date.

Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at www.calstrs.com.

Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The PEPRA made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. Starting with the fiscal year 2021-22 there may be additional annual adjustments not to exceed a maximum amount of 20.25%. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rate for the fiscal year ended June 30, 2024, was 19.10% of annual payroll and total contributions were $6,016,582. For the fiscal year 2025, the Organization is required to contribute 19.10% of annual payroll.

14. JOINT VENTURE

The Organization participates in a joint venture under a joint powers agreement (JPAs) with the California Charter School Joint Powers Authority, doing business as CharterSAFE (SAFE).

SAFE arranges for and provides workers' compensation, property, and liability insurance coverage for their members, respectively. The JPA is governed by boards consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

Complete separate financial statements for the JPA may be obtained from:

SAFE 250 E. 1st Street, Suite 1000, Los Angeles, California 90012

Condensed audited financial information available of SAFE is as follows:

	June 30, 2023
Total Assets	$ 55,623,550
Total Liabilities	$ 38,827,378
Net Assets	16,796,172
Total Liabilities and Equity	$ 55,623,550
Total Revenues	$ 48,138,089
Total Expenses	51,518,390
Net Decrease in Net Assets	$ (3,380,301)

15. CONTINGENCIES

The Organization has received federal and state 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 reimbursement will not be material.

The Organization may be involved in various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employment matters. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Organization.

16. RELATED PARTY

Gateway Community Charters Foundation (Foundation) is a separate not-for-profit entity that raises contributions for the benefit of the Organization. Five of the Foundation's board members are to be chosen by the Organization, in accordance with the Foundation's bylaws. In addition, the Organization's superintendent and one board member sit on the Foundation's board. In the year ended June 30, 2024, the Foundation made contributions to the Organization totaling $49,763.

SUPPLEMENTARY INFORMATION

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2024

	Second Period Report		Revised Second Period Report*		Annual Report	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
Community Collaborative Charter School (CCCS):						
TK/K-3	-	113.71	-	108.46	-	109.68
Grades 4 through 6	-	102.28	-	97.47	-	99.07
Grades 7 through 8	-	92	-	88.46	-	91.59
Grades 9 through 12	-	339.14	-	339.01	-	337.69
Total	-	647.13	-	633.40	-	638.03
Community Outreach Academy (COA):						
TK/K-3	804.7	811.66	804.74	811.80	804.07	810.89
Grades 4 through 6	566.26	572.06	566.28	572.18	566.72	572.32
Grades 7 through 8	298.66	300.49	298.68	300.63	298.92	300.71
Total	1,669.62	1,684.21	1,669.70	1,684.61	1,669.71	1,683.92
Futures High School (FHS):						
Grades 9 through 12	444.13	447.77	444.13	447.77	443.49	446.35
Total	444.13	447.77	444.13	447.77	443.49	446.35
Sacramento Academic & Vocational Academy - TRUSD (SAVA – TRUSD):						
Grades 7 through 8	-	17.66	-	17.66	-	19.85
Grades 9 through 12	-	176.32	-	176.35	-	183.29
Total	-	193.98	-	194.01	-	203.14
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):						
Grades 7 through 8	-	70.10	-	70.10	-	80.12
Grades 9 through 12	-	570.49	-	570.30	-	573.76
Total	-	640.59	-	640.40	-	653.88

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2024

	Second Period Report		Revised Second Period Report*		Annual Report	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
Higher Learning Academy (HLA):						
TK/K-3	234.04	235.30	234.04	235.43	232.12	233.27
Grades 4 through 6	151.18	151.66	151.18	151.66	149.20	149.69
Grades 7 through 8	102.82	103.21	102.82	103.21	101.64	102.03
Total	488.04	490.17	488.04	490.30	482.96	484.99
Gateway International School (GIS):						
TK/K-3	279.36	281.98	279.90	282.16	280.14	282.25
Grades 4 through 6	170.03	170.88	169.42	170.19	169.48	170.28
Grades 7 through 8	101.56	102.91	101.56	102.91	102.13	103.44
Total	550.95	555.77	550.88	555.26	551.75	555.97
Empowering Possibilities International Charter (EPIC):						
TK/K-3	183.26	186.05	183.28	186.14	185.40	188.20
Grades 4 through 6	121.43	123.11	121.42	123.10	121.29	122.88
Grades 7 through 8	69.46	71.14	69.46	71.20	68.87	70.45
Total	374.15	380.30	374.16	380.44	375.56	381.53
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):						
Grades 7 through 8	-	36.60	-	36.60	-	38.71
Grades 9 through 12	-	313.89	-	313.74	-	315.45
Total	-	350.49	-	350.34	-	354.16

*Reflects the adjustment for disallowance of absences included in ADA as noted in the accompanying schedule of findings and questioned costs for the CCCS site. Other revisions were for changes to independent study completion.

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024

	Required Minutes	2023-2024 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Community Collaborative Charter School (CCCS):					
N/A - Nonclassroom based charter school					
Community Outreach Academy (COA):					
Kindergarten	36,000	50,445	175	180	In Compliance
Grade 1	50,400	51,080	175	180	In Compliance
Grade 2	50,400	52,880	175	180	In Compliance
Grade 3	50,400	52,880	175	180	In Compliance
Grade 4	54,000	54,415	175	180	In Compliance
Grade 5	54,000	54,415	175	180	In Compliance
Grade 6	54,000	57,010	175	180	In Compliance
Grade 7	54,000	57,010	175	180	In Compliance
Grade 8	54,000	57,010	175	180	In Compliance
Futures High School (FHS):					
Grade 9	64,800	65,230	175	180	In Compliance
Grade 10	64,800	65,230	175	180	In Compliance
Grade 11	64,800	65,230	175	180	In Compliance
Grade 12	64,800	65,230	175	180	In Compliance
Sacramento Academic & Vocational Academy TRUSD (SAVA - TRUSD):					
N/A - Nonclassroom based charter school					
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):					
N/A - Nonclassroom based charter school					
Higher Learning Academy (HLA):					
Kindergarten	36,000	56,640	175	180	In Compliance
Grade 1	50,400	56,400	175	180	In Compliance
Grade 2	50,400	56,400	175	180	In Compliance
Grade 3	50,400	56,400	175	180	In Compliance
Grade 4	54,000	58,770	175	180	In Compliance
Grade 5	54,000	58,770	175	180	In Compliance
Grade 6	54,000	61,198	175	180	In Compliance
Grade 7	54,000	61,198	175	180	In Compliance
Grade 8	54,000	61,198	175	180	In Compliance

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024

	Required Minutes	2023-2024 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Gateway International School (GIS):					
Kindergarten	36,000	47,215	175	180	In Compliance
Grade 1	50,400	52,695	175	180	In Compliance
Grade 2	50,400	52,695	175	180	In Compliance
Grade 3	50,400	54,750	175	180	In Compliance
Grade 4	54,000	54,750	175	180	In Compliance
Grade 5	54,000	54,750	175	180	In Compliance
Grade 6	54,000	54,844	175	180	In Compliance
Grade 7	54,000	54,844	175	180	In Compliance
Grade 8	54,000	54,844	175	180	In Compliance
Empowering Possibilities International Charter (EPIC):					
Kindergarten	36,000	53,505	175	180	In Compliance
Grade 1	50,400	53,505	175	180	In Compliance
Grade 2	50,400	53,505	175	180	In Compliance
Grade 3	50,400	53,505	175	180	In Compliance
Grade 4	54,000	55,650	175	180	In Compliance
Grade 5	54,000	55,650	175	180	In Compliance
Grade 6	54,000	59,324	175	180	In Compliance
Grade 7	54,000	59,324	175	180	In Compliance
Grade 8	54,000	59,324	175	180	In Compliance
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):					
N/A - Nonclassroom based charter school					

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Education			
Passed Through CDE:			
Title I Grants to Local Education Agencies	84.010	14329	$ 1,661,193
Title I Comprehensive Support and Improvement Funding for Local Educational Agencies	84.010	15438	709,704
Subtotal Title I			2,370,897
Title III, Limited English Teacher Quality Program	84.365	14346	423,541
Title III, Immigrant Education Program	84.365	15146	154,788
Subtotal Title III			578,329
Title II, Part A, Supporting Effective Instruction	84.367	14341	224,961
Special Education Cluster (IDEA):			
IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	885,448
Special Ed – IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	64,974
Subtotal Special Education Cluster (IDEA)			950,422
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424	15396	144,978
Education Stabilization Fund (ESF):			
COVID-19 Elementary and Secondary School Emergency Relief III Fund (ESSER III)	84.425U	15559	1,259,936
COVID-19 Elementary and Secondary School Emergency Relief III Fund: Learning Loss (ESSER III)	84.425U	10155	793,301
COVID-19 Elementary and Secondary School Emergency Relief III Fund: Summer Grant Program (ESSER III)	84.425U	15652	280,000
COVID-19 American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth II (ARP-HCY II)	84.425W	15566	2,881
Subtotal Education Stabilization Fund (ESF)			2,336,118
Total U.S. Department of Education			6,605,705
U.S. Department of Agriculture			
Passed Through CDE:			
Child Nutrition: National School Lunch Program	10.555	25656	81,206
Total Expenditures of Federal Awards			$ 6,686,911

GATEWAY COMMUNITY CHARTERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards of the Organization is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. INDIRECT COST RATE

The Organization allocates certain costs of administration and operations to programs based on Indirect Cost Rates approved by California Department of Education, specific to each of its charters. Accordingly, the Organization has elected not to use the 10% de minimis indirect cost rate for federal programs for the year ended June 30, 2024.

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

	CCCS	COA	FHS	SAVA - TRUSD	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	$ 4,595,473	$ 22,897,185	$ 9,259,217	$ 2,281,598	$ 5,581,450	$ 7,561,579	$ 7,225,644	$ 2,198,365	$ 5,541,996	$ 67,142,507
Receivables	811,741	2,399,116	407,056	772,104	1,196,610	490,781	897,939	4,700,316	327,744	12,003,407
Prepaid expenses	12,996	17,056	1,961	240	1,657	660	10,778	4,058	455	49,861
Total current assets	5,420,210	25,313,357	9,668,234	3,053,942	6,779,717	8,053,020	8,134,361	6,902,739	5,870,195	79,195,775
INVESTMENTS	1,128,799	4,097,439	2,608,004	622,374		69,058				8,525,674
PROPERTY AND EQUIPMENT, NET	2,245,326	9,666,018	15,176,836	1,296,553	4,896,801	20,287,956	4,031,062	1,231,646	424,869	59,257,067
RIGHT-OF-USE ASSETS - OPERATING LEASES	225,866	12,084,591	42,462	1,675,189	8,404,959	17,531	293,337	146,744	2,224,564	25,115,243
DEPOSITS	8,100	106,123	2,127	44,372	46,957	2,414	7,652	49,070	22,457	289,272
TOTAL ASSETS	$ 9,028,301	$ 51,267,528	$ 27,497,663	$ 6,692,430	$ 20,128,434	$ 28,429,979	$ 12,466,412	$ 8,330,199	$ 8,542,085	$ 172,383,031
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES:										
Accounts payable	$ 255,667	$ 1,502,776	$ 196,986	$ 68,139	$ 221,699	$ 219,166	$ 204,395	$ 222,106	$ 171,824	$ 3,062,758
Due to other governments	557,539	253,289	113,442	23,557	3,232	72,660	23,634	53,983		1,101,336
Accrued expenses	521,772	1,313,283	373,272	184,296	603,074	405,025	458,553	275,379	263,105	4,397,759
Deferred revenue	20,034	57,049		128,730		42,167	46,240	42,925	404,647	741,792
Right-of-use liability, current	110,342	1,172,276	12,842	268,464	568,034	9,597	147,117	74,629	310,709	2,674,010
Debt, current			135,368			328,859				464,227
Total current liabilities	1,465,354	4,298,673	831,910	673,186	1,396,039	1,077,474	879,939	669,022	1,150,285	12,441,882
LEASE LIABILITIES - OPERATING LEASES, NET	116,791	11,232,079	28,674	1,431,200	8,183,415	8,254	149,891	72,782	1,989,825	23,212,911
DEBT, NET			4,015,100			9,763,767				13,778,867
TOTAL LIABILITIES	1,582,145	15,530,752	4,875,684	2,104,386	9,579,454	10,849,495	1,029,830	741,804	3,140,110	49,433,660
NET ASSETS:										
Net assets without donor restrictions:										
Undesignated	5,987,066	29,911,304	20,052,777	3,479,388	9,593,087	15,887,965	10,728,256	5,753,069	4,717,733	106,110,645
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	6,737,066	31,911,304	21,552,777	3,479,388	9,593,087	15,887,965	10,728,256	5,753,069	4,717,733	110,360,645
With donor restrictions	709,090	3,825,472	1,069,202	1,108,656	955,893	1,692,519	708,326	1,835,326	684,242	12,588,726
Total net assets	7,446,156	35,736,776	22,621,979	4,588,044	10,548,980	17,580,484	11,436,582	7,588,395	5,401,975	122,949,371
TOTAL LIABILITIES AND NET ASSETS	$ 9,028,301	$ 51,267,528	$ 27,497,663	$ 6,692,430	$ 20,128,434	$ 28,429,979	$ 12,466,412	$ 8,330,199	$ 8,542,085	$ 172,383,031

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

	CCCS	COA	FHS	SAVA - TRUSD	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS										
SUPPORT, REVENUE, AND GAINS:										
Federal revenue	$ 734,851	$ 1,942,623	$ 519,946	$ 973,659	$ 670,024	$ 505,445	$ 520,906	$ 508,103	$ 311,354	$ 6,686,911
State revenue:										
State aid portion of general purpose funding	7,926,296	19,172,724	6,204,444	2,388,929	8,808,733	5,605,777	6,098,901	4,702,160	4,303,635	65,211,599
All other state revenue	2,701,432	8,717,069	1,708,889	896,696	2,260,923	2,265,752	2,425,757	1,932,946	1,095,421	24,004,885
Local revenue										
Cash in-lieu property tax revenue	1,143,762	3,041,262	808,561	350,334	1,958,514	885,124	1,697,866	863,593	894,433	11,643,449
Investment and interest income	231,284	1,328,798	577,090	130,644	173,952	236,940	320,071	149,896	172,282	3,320,957
All other local revenue	192,797	209,716	24,754	40,777	193,277	62,912	58,808	34,849	55,337	873,227
Net assets released from restrictions	718,127	2,599,404	502,524	107,133	976,707	346,861	1,221,196	202,382	329,536	7,003,870
Total support, revenue, and gains	13,648,549	37,011,596	10,346,208	4,888,172	15,042,130	9,908,811	12,343,505	8,393,929	7,161,998	118,744,898
EXPENSES AND LOSSES:										
Program services: Educational programs	10,902,090	25,805,055	6,332,356	3,678,455	11,796,032	7,247,932	9,501,797	6,744,779	5,361,872	87,370,368
Support services: General and administrative	1,673,594	5,310,106	1,438,719	630,374	1,757,775	1,525,944	1,250,982	921,164	881,122	15,389,780
Total expenses	12,575,684	31,115,161	7,771,075	4,308,829	13,553,807	8,773,876	10,752,779	7,665,943	6,242,994	102,760,148
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	1,072,865	5,896,435	2,575,133	579,343	1,488,323	1,134,935	1,590,726	727,986	919,004	15,984,750
NET ASSETS WITH DONOR RESTRICTIONS										
State revenue	163,827	337,280	197,068	125,774	150,477	310,968	11,245	596,630	157,584	2,050,853
Private grants and contributions	91,034	245,782	61,667	525,987	94,407	71,611	78,626	53,856	49,400	1,272,370
Net assets released from restrictions	(718,127)	(2,599,404)	(502,524)	(107,133)	(976,707)	(346,861)	(1,221,196)	(202,382)	(329,536)	(7,003,870)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	(463,266)	(2,016,342)	(243,789)	544,628	(731,823)	35,718	(1,131,325)	448,104	(122,552)	(3,680,647)
INCREASE IN NET ASSETS	609,599	3,880,093	2,331,344	1,123,971	756,500	1,170,653	459,401	1,176,090	796,452	12,304,103
NET ASSETS, Beginning of Year	6,836,557	31,856,683	20,290,635	3,464,073	9,792,480	16,409,831	10,977,181	6,412,305	4,605,523	110,645,268
NET ASSETS, End of Year	$ 7,446,156	$ 35,736,776	$ 22,621,979	$ 4,588,044	$ 10,548,980	$ 17,580,484	$ 11,436,582	$ 7,588,395	$ 5,401,975	$ 122,949,371

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 5,167,563	$ 1,275	$ 5,168,838
Classified salaries	934,287	376,826	1,311,113
Employee benefits	2,260,733	171,983	2,432,716
Books and supplies	709,480	69,764	779,244
Subagreements for services	454,343		454,343
Travel and conferences	32,334	9,770	42,104
Dues and memberships	14,522	4,317	18,839
Insurance		52,526	52,526
Utilities, operations, and housekeeping services		109,788	109,788
Rental, leases, repairs, noncapitalized improvements	237,040	115,927	352,967
Professional services, advertising, audit fees, catering, health permits, and legal fees	717,464	219,576	937,040
Field trips	28,948		28,948
Licensing software and online services	170,888	29,453	200,341
Special education costs	28,250	221,887	250,137
Communications and postage	39,522	218,754	258,276
Depreciation and amortization	105,318	71,748	177,066
Interest	1,398		1,398
Total	$ 10,902,090	$ 1,673,594	$ 12,575,684

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 9,078,400	$ 6,966	$ 9,085,366
Classified salaries	3,999,230	1,410,357	5,409,587
Employee benefits	5,312,924	728,218	6,041,142
Books and supplies	1,784,065	330,667	2,114,732
Subagreements for services	1,767,490		1,767,490
Travel and conferences	61,700	26,224	87,924
Dues and memberships	35,254	12,087	47,341
Insurance		144,437	144,437
Utilities, operations, and housekeeping services		455,303	455,303
Rental, leases, repairs, noncapitalized improvements	1,541,871	766,847	2,308,718
Professional services, advertising, audit fees, catering, health permits, and legal fees	933,770	520,217	1,453,987
Field trips	132,018		132,018
Licensing software and online services	371,534	80,893	452,427
Special education costs	53,104	629,037	682,141
Communications and postage	123,469	171,992	295,461
Depreciation and amortization	606,631	26,861	633,492
Interest	3,595		3,595
Total	$ 25,805,055	$ 5,310,106	$ 31,115,161

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	FHS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,229,040	$ 1,141	$ 2,230,181
Classified salaries	700,624	449,223	1,149,847
Employee benefits	1,139,701	233,934	1,373,635
Books and supplies	338,459	50,568	389,027
Subagreements for services	634,593		634,593
Travel and conferences	21,264	8,293	29,557
Dues and memberships	9,977	3,232	13,209
Insurance		49,044	49,044
Utilities, operations, and housekeeping services		147,782	147,782
Rental, leases, repairs, noncapitalized improvements	17,026	64,897	81,923
Professional services, advertising, audit fees, catering, health permits, and legal fees	478,000	111,954	589,954
Field trips	70,976		70,976
Licensing software and online services	37,872	21,577	59,449
Special education costs	19,731	143,281	163,012
Communications and postage	19,576	25,607	45,183
Depreciation and amortization	530,286	128,186	658,472
Interest	85,231		85,231
Total	$ 6,332,356	$ 1,438,719	$ 7,771,075

	SAVA - TRUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,778,580	$ 459	$ 1,779,039
Classified salaries	297,749	111,391	409,140
Employee benefits	727,540	54,091	781,631
Books and supplies	160,930	17,793	178,723
Subagreements for services	38,771	6,169	44,940
Travel and conferences	15,814	2,784	18,598
Dues and memberships	4,485	1,251	5,736
Insurance		12,675	12,675
Utilities, operations, and housekeeping services		59,585	59,585
Rental, leases, repairs, noncapitalized improvements	260,384	113,940	374,324
Professional services, advertising, audit fees, catering, health permits, and legal fees	193,808	103,860	297,668
Field trips	2,156		2,156
Licensing software and online services	35,700	8,464	44,164
Special education costs	6,025	58,135	64,160
Communications and postage	49,380	48,859	98,239
Depreciation and amortization	106,741	30,918	137,659
Interest	392		392
Total	$ 3,678,455	$ 630,374	$ 4,308,829

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	SAVA - SCUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 5,223,691	$ 1,830	$ 5,225,521
Classified salaries	906,685	426,737	1,333,422
Employee benefits	2,329,481	209,419	2,538,900
Books and supplies	467,210	69,633	536,843
Subagreements for services	299,408		299,408
Travel and conferences	119,854	12,419	132,273
Dues and memberships	19,417	4,971	24,388
Insurance		109,961	109,961
Utilities, operations, and housekeeping services		116,539	116,539
Rental, leases, repairs, noncapitalized improvements	1,103,371	268,566	1,371,937
Professional services, advertising, audit fees, catering, health permits, and legal fees	546,452	98,089	644,541
Field trips	45,330		45,330
Licensing software and online services	91,764	32,908	124,672
Special education costs	21,104	206,517	227,621
Communications and postage	261,466	148,312	409,778
Depreciation and amortization	359,397	51,874	411,271
Interest	1,402		1,402
Total	$ 11,796,032	$ 1,757,775	$ 13,553,807

	HLA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,255,396	$ 1,300	$ 2,256,696
Classified salaries	1,002,755	400,485	1,403,240
Employee benefits	1,301,425	207,065	1,508,490
Books and supplies	340,083	76,876	416,959
Subagreements for services	687,812		687,812
Travel and conferences	34,541	8,002	42,543
Dues and memberships	10,899	3,747	14,646
Insurance		55,069	55,069
Utilities, operations, and housekeeping services		171,768	171,768
Rental, leases, repairs, noncapitalized improvements	29,333	74,692	104,025
Professional services, advertising, audit fees, catering, health permits, and legal fees	503,279	120,856	624,135
Field trips	31,612		31,612
Licensing software and online services	145,570	24,907	170,477
Special education costs	15,620	148,821	164,441
Communications and postage	25,233	75,726	100,959
Depreciation and amortization	657,985	156,630	814,615
Interest	206,389		206,389
Total	$ 7,247,932	$ 1,525,944	$ 8,773,876

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	GIS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 3,234,578	$ 1,401	$ 3,235,979
Classified salaries	1,587,297	432,869	2,020,166
Employee benefits	2,041,357	210,432	2,251,789
Books and supplies	570,527	86,379	656,906
Subagreements for services	597,260		597,260
Travel and conferences	65,451	8,730	74,181
Dues and memberships	31,046	4,063	35,109
Insurance		74,340	74,340
Utilities, operations, and housekeeping services		89,529	89,529
Rental, leases, repairs, noncapitalized improvements	538,448	40,596	579,044
Professional services, advertising, audit fees, catering, health permits, and legal fees	512,573	89,501	602,074
Field trips	37,805		37,805
Licensing software and online services	107,448	27,077	134,525
Special education costs	17,579	111,862	129,441
Communications and postage	30,848	69,797	100,645
Depreciation and amortization	128,395	4,406	132,801
Interest	1,185		1,185
Total	$ 9,501,797	$ 1,250,982	$ 10,752,779

	EPIC		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 1,978,503	$ 814	$ 1,979,317
Classified salaries	1,025,649	272,673	1,298,322
Employee benefits	1,272,548	137,338	1,409,886
Books and supplies	660,484	101,786	762,270
Subagreements for services	268,823		268,823
Travel and conferences	34,596	5,832	40,428
Dues and memberships	8,652	2,647	11,299
Insurance		50,466	50,466
Utilities, operations, and housekeeping services		103,532	103,532
Rental, leases, repairs, noncapitalized improvements	745,816	36,083	781,899
Professional services, advertising, audit fees, catering, health permits, and legal fees	499,975	59,978	559,953
Field trips	28,182		28,182
Licensing software and online services	73,586	17,836	91,422
Special education costs	11,928	50,169	62,097
Communications and postage	22,947	42,072	65,019
Depreciation and amortization	112,278	39,938	152,216
Interest	812		812
Total	$ 6,744,779	$ 921,164	$ 7,665,943

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	SAVA - EGUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,467,445	$ 736	$ 2,468,181
Classified salaries	418,291	247,809	666,100
Employee benefits	1,051,114	120,584	1,171,698
Books and supplies	281,275	37,274	318,549
Subagreements for services	83,369		83,369
Travel and conferences	28,888	5,468	34,356
Dues and memberships	7,262	2,537	9,799
Insurance		56,115	56,115
Utilities, operations, and housekeeping services		56,064	56,064
Rental, leases, repairs, noncapitalized improvements	447,949	122,507	570,456
Professional services, advertising, audit fees, catering, health permits, and legal fees	375,915	46,301	422,216
Field trips	5,882		5,882
Licensing software and online services	49,863	16,930	66,793
Special education costs	11,216	87,656	98,872
Communications and postage	92,414	67,643	160,057
Depreciation and amortization	40,245	13,498	53,743
Interest	744		744
Total	$ 5,361,872	$ 881,122	$ 6,242,994

	Total		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 33,413,196	$ 15,922	$ 33,429,118
Classified salaries	10,872,567	4,128,370	15,000,937
Employee benefits	17,436,823	2,073,064	19,509,887
Books and supplies	5,312,513	840,740	6,153,253
Subagreements for services	4,831,869	6,169	4,838,038
Travel and conferences	414,442	87,522	501,964
Dues and memberships	141,514	38,852	180,366
Insurance		604,633	604,633
Utilities, operations, and housekeeping services		1,309,890	1,309,890
Rental, leases, repairs, noncapitalized improvements	4,921,238	1,604,055	6,525,293
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,761,236	1,370,332	6,131,568
Field trips	382,909		382,909
Licensing software and online services	1,084,225	260,045	1,344,270
Special education costs	184,557	1,657,365	1,841,922
Communications and postage	664,855	868,762	1,533,617
Depreciation and amortization	2,647,276	524,059	3,171,335
Interest	301,148		301,148
Total	$ 87,370,368	$ 15,389,780	$ 102,760,148

GATEWAY COMMUNITY CHARTERS

SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL YEAR ENDED JUNE 30, 2024

	CCCS	COA	FHS	SAVA - TRUSD	SAVA- SCUSD	HLA	GIS	EPIC	SAVA- EGUSD
June 30, 2024 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	$ 5,202,097	$ 26,390,522	$ 11,594,665	$ 3,315,966	$ 5,998,669	$ 7,385,474	$ 7,409,191	$ 6,357,416	$ 5,053,076
June 30, 2024 Annual Financial and Budget Report Fund Balance (Net Assets)- County School Facilities Fund									
Adjustments and Reclassifications:									
Increasing (Decreasing) the Net Assets:									
Cash and cash equivalents									
Investments									
Accounts receivable									
Deposits and prepaid									
Property and equipment	2,245,326	9,666,018	15,176,836	1,296,553	4,896,801	20,287,956	4,031,062	1,231,646	424,869
Right-of-use assets - operating leases	225,866	12,084,591	42,462	1,675,189	8,404,959	17,531	293,337	146,744	2,224,564
Accounts payable									
Due to other governments									
Right-of-use liability - operating leases	(227,133)	(12,404,355)	(41,516)	(1,699,664)	(8,751,449)	(17,851)	(297,008)	(147,411)	(2,300,534)
Debt			(4,150,468)			(10,092,626)			
Net Adjustments and Reclassifications	2,244,059	9,346,254	11,027,314	1,272,078	4,550,311	10,195,010	4,027,391	1,230,979	348,899
June 30, 2024 Audited Financial Statement Net Assets	$ 7,446,156	$ 35,736,776	$ 22,621,979	$ 4,588,044	$ 10,548,980	$ 17,580,484	$ 11,436,582	$ 7,588,395	$ 5,401,975

OTHER INFORMATION

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2024

ORGANIZATION

Gateway Community Charters (the Organization) is a tax exempt non-profit, public-benefit corporation that was established in 2003. The Organization governs nine charter schools as follows:

Community Collaborative Charter School (CCCS) - Charter Number: 0699
Established July 2005, expires June 2025
Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561
Established September 2003, expires June 2025
Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560
Established July 2004, expires June 2025
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878
Established March 2007, expires June 2025
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy - SCUSD (SAVA - SCUSD) - Charter Number: 1948
Established July 2018, expires June 2026
Authorizer: Sacramento City Unified School District

Higher Learning Academy (HLA) - Charter Number: 0862
Established July 2007, expires June 2025
Authorizer: Twin Rivers Unified School District

Gateway International School (GIS) - Charter Number: 1563
Established July 2013, expires June 2027
Authorizer: San Juan Unified School District

Empowering Possibilities International Charter School (EPIC) - Charter Number: 1746
Established July 2015, expires June 2028
Authorizer: Yolo County Office of Education

Sacramento Academic & Vocational Academy - EGUSD (SAVA - EGUSD) - Charter Number: 1949
Established July 2018, expires June 2026
Authorizer: Elk Grove Unified School District

2021-2022 Education Trailer Bill AB 130 Sec 58 established a new Education Code Section 47607.7, in which all charter schools whose term expires on or between January 1, 2022 and June 2025 shall have their term automatically extended by two years. An additional one-year extension was given for schools by operation of law (Education Code Section 47607.4 amended by SB 114).

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2024

BOARD OF DIRECTORS

Name	Office	Term Expires
Lillie Campbell	President	June 30, 2026
Bruce Mangerich	Vice President	June 30, 2025
Mark Anderson	Treasurer	June 30, 2026
Jack Turner	Secretary	June 30, 2025
Harry Block	Director	June 30, 2025

ADMINISTRATION

Superintendent/Chief Executive Officer
Dr. Cindy Petersen (through 7/31/2023)

Superintendent/Chief Executive Officer
Jason Sample (after 8/1/2023)

Chief Business Official
Omaira Reyna

Executive Director, Educational Programs
Dr. Heather Gold
Morri Elliott
Joi Tikoi

OTHER INDEPENDENT AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S 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*

To the Board of Directors
Gateway Community Charters
McClellan, 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 consolidated financial statements of Gateway Community Charters, a California non-profit public benefit corporation (the Organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002.

The Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 12, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH *2023-24 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING*

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on State Compliance

Qualified and Unmodified Opinions

We have audited Gateway Community Charters, a California non-profit public benefit corporation (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel identified in the schedule below for the year ended June 30, 2024.

Qualified Opinion on Attendance Reporting and Immunizations

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each applicable state program for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other State Programs

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the compliance applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

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 audit requirements of the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Our responsibilities under those standards, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

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Matter Giving Rise to Qualified Opinion on Attendance Reporting

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Attendance Reporting as described in finding number 2024-001.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

Matter Giving Rise to Qualified Opinion on Immunizations

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Immunizations as described in finding number 2024-002 for attendance reporting.

Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the requirements applicable to that program.

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 the Organization's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of State Compliance as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtained an understanding of the Organization'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion of effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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 over compliance that we identified during the audit.

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

Compliance Requirements	Procedures Performed
SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunity Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	Yes
Non-Classroom-Based Instruction/Independent Study	Yes
Determination of Funding for Non-Classroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 and 2024-002.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 with a type of compliance requirement of a state program 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 material noncompliance with a type of compliance requirement of a state program 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 with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 12, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Gateway Community Charters
McClellan, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Gateway Community Charter's (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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 audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance 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 Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization'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 the Organization's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Organization'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for 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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Gilbert CPAs

GILBERT CPAs
Sacramento, California

December 12, 2024

FINDINGS AND QUESTIONED COSTS

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	____Yes	✓ No
• Significant deficiency(ies) identified?	____Yes	✓ None reported
Noncompliance material to financial statements noted?	____Yes	✓ No

State Awards

Internal control over state programs:		
• Material weakness(es) identified?	____Yes	✓ No
• Significant deficiency(ies) identified?	✓ Yes	____None reported
Type of auditor's report issued on compliance for state programs:	Modified	
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	✓ Yes	____None reported

Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	____Yes	✓ No
• Significant deficiency(ies) identified?	____Yes	✓ None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	____Yes	✓ No

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number
COVID-19 Education Stabilization Fund	84.425D, 84.425U
Title III, English Language Acquisition State Grants	84.365

Dollar threshold used to distinguish between Type and Type B programs:	$ 750,000	
Auditee qualified as low-risk auditee?	____Yes	✓ No

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2024.

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2024.

STATE COMPLIANCE FINDINGS

STATE COMPLIANCE

2024-001. ATTENDANCE REPORTING – CDDC#10000

Criteria:

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Sections 401 and 421 (b) and Education Code Section 44809 – Each LEA must develop and maintain accurate and adequate records to support attendance reported to the State.

Condition:

One school selected as part of the testing sample had errors in reporting for attendance. At Community Collaborative Charter School (CCCS) attendance was improperly reported at 100% for the second period of reporting, resulting in an overstatement of 13.73 ADA.

Effect:

The impact of the errors results in a disallowance of ADA of:

Grade Span	ADA Disallowed
Grades TK through 3	5.25
Grades 4 through 6	4.81
Grades 7 and 8	3.54
Grades 9 through 12	0.13
Total	13.73

Cause:

The errors were the result of clerical errors in accounting for attendance. No credit attendance days were tracked within the attendance system using the wrong code identifier and inadvertently included as days credited with attendance.

Questioned Cost:

The Organization corrected the code identifier used in the attendance system and revised the Second Period Report of Attendance to remove the disallowed ADA prior to the close of the fiscal year. As a result, no penalty was calculated.

Recommendation:

The Organization should ensure procedures are in place at the school sites to review and ensure attendance reports are accurate.

Corrective Action Plan/Management's Response:

Audit of Attendance Records

The Organization acknowledges the errors in attendance reporting at Community Collaborative Charter School (CCCS) and is committed to implementing corrective actions to prevent future occurrences. Moving forward, the Organization will revise its standard operating procedures for attendance data entry to ensure the correct use of attendance codes and incorporate a verification process during database creation to align attendance codes with documented codes and descriptions.

Training

In March 2025, Organization attendance clerks and registrars will receive training on attendance reporting procedures. This training will be led by the Director of Data and Accountability, with support from an experienced Organization administrator. The training will cover the correct use of attendance codes, procedures for entering attendance data into the student information system (SIS), and the new verification process to ensure accuracy and consistency.

System Enhancements

System enhancements will include implementing automated validation tools to cross-check attendance codes and limiting administrative access to trained personnel. These tools will notify users of incorrect or mismatched attendance codes during data entry, enabling immediate correction. Administrative access to modify attendance records will be restricted to trained personnel, reducing the likelihood of errors due to unintentional or uninformed changes.

Preventative Measures

Quality assurance measures, such as monthly attendance audits and mandatory administrator review of attendance reports, will be expanded to catch and correct discrepancies earlier. Each month, a designated data specialist will audit attendance records for discrepancies. The results of these audits will be shared with site administrators and registrars, who will be required to correct errors within a specified timeframe. Ongoing support will be provided to school sites to ensure continuous improvement in data entry practices.

Tracking and Monitoring

The Organization will continue to perform regular monitoring and quarterly reviews with leadership and will evaluate the effectiveness of these actions. Attendance reports will be reviewed quarterly by the Director of Data and Accountability in collaboration with site administrators. During these reviews, the

effectiveness of the corrective actions will be assessed, and adjustments will be made as needed to improve reporting accuracy. The overall goal is to minimize the risk of future errors and ensure that attendance data is accurate, timely, and aligned with state and district requirements.

2024-002. Immunizations – CDDC #40000

Criteria:

California *Code of Regulations*, Title 17, Section 6025 requires that a school or pre-kindergarten facility shall unconditionally admit or allow continued attendance to any pupil age 18 months or older whose parent or guardian has provided either documentation for specified immunizations required for the pupil's age or grade, or provide a permanent medical exemption in accordance with section 6051, or a personal beliefs exemption in accordance with Health and Safety Code section 120335(b).

No ADA should be claimed from students until one of the three forms of documentation noted above has been provided within 4 calendar months and 10 school days of the date of admission.

Condition:

During our testing of immunizations, we found 1 instance where a student was credited with attendance prior to verification of documentation in accordance with *California Code of Regulations*, Title 17, Section 6025. The error was noted in 1 of 12 students tested at Gateway International School (GIS).

Cause:

The Organization did not have sufficient procedures in place to ensure the compliance of immunization requirements.

Effect/Questioned Cost:

The estimated impact of the errors result in a disallowance of ADA of 0.13 ADA.

The estimated penalty is as follows:

GIS

Grade Span	ADA Disallowed	Derived Value of ADA by Grade Span	Penalty
Grades TK through 3	0.13	$ 15,014.20	$ 1,951.85

Recommendation:

The Organization should obtain current immunization records for all students and ensure that they have obtained their required vaccines or filed an exemption statement within the required time frame. The attendance on or after the 4th calendar month and 10th school day for any students that did not have their required vaccines, or an exemption statement should not be claimed until the student has obtained their vaccination or filed an exemption statement.

Corrective Action Plan/Management's Response:

Audit of Schools

The Organization's nursing team continuously audits immunizations for grades TK, Kinder, First, Seventh, and Eighth grade for all schools. Students who are not in compliance with their immunizations have/will receive a notice outlining the immunizations they need and the date of exclusion if they do not receive them. Students who are not in compliance with the law, will/have been excluded from school based on their exclusion date. The process for tracking, exclusions, and coding will be reviewed with administrators in January 2025.

Training

In January 2025, Organization attendance clerks and registrars will receive training on state immunization requirements and the process for ensuring students have the required immunizations to attend school. This training will be led by the Director of SpEd and Student Services, an Organization nurse, and a staff member from the data and accountability team. The training will include admissions procedures, coding exclusions in the student information system (SIS), and immunization tracking and monitoring.

Admissions Procedures

Students will receive admission to school upon documentation of receipt of all required immunizations or upon documentation of a permanent medical exemption. A student may receive conditional admission based upon documentation of having received some but not all required immunizations and if not due for any vaccine at the time of entry or upon documentation of a temporary medical exemption to immunization. Continued attendance after conditional admission will be contingent upon receipt of the remaining required immunizations as they become due. The school site registrars will be responsible for entering all newly admitted students into the SIS

Preventative Measures

A health services staff member will be designated to monitor all immunizations including conditional admissions. This person will monitor school immunizations and conditional enrollment. This includes running reports and checking the CARE platform twice a month for updates. The designated health services staff member will communicate with individual site administration, registrars, and families via letter regarding any immunizations that are due or are approaching the due date. Families will have 10 days after the passed immunization due date to submit verification.

Tracking and Monitoring

The SIS system will be used to track and monitor student immunization information. With each bi-monthly report, the health services staff will enter notes into the SIS system regarding any upcoming due dates or exclusions needed. The site admin and registrar receive notification from the health staff and are required to follow up with the family. The site administrators will be responsible for excluding any students who are more than 10 days past the due date.

Attendance Documentation

When a student is excluded from attendance due to missing immunizations, the site registrar will appropriately code the attendance to match in the SIS. The site administrators will ensure that excluded students will be appropriately coded in SIS attendance.

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
2023-001. FINANCIAL CLOSE – CDDC #30000 The financial close and review procedures were not adequate to detect financial statement misstatements in a timely manner. State aid revenue recognition and fixed asset activity was not sufficiently analyzed and reviewed to ensure proper accounting treatment. We recommend that the Organization evaluate the financial policies and procedures for monthly and year-end closing processes to ensure the financial records and financial statements are maintained in accordance with GAAP.	No significant audit entries were identified during the June 30, 2024 audit.	N/A

FEDERAL COMPLIANCE

There were no federal compliance findings for the year ended June 30, 2023.

STATE COMPLIANCE

There were no state compliance findings for the year ended June 30, 2023.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.11**

MEETING DATE: **06/24/2025**

SUBJECT: Golden Valley Orchard Charter and Golden Valley River Charter 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GVO and GVR.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and

Wilkinson Hadley King & Co, LLP (the charter school's independent auditor) has expressed its opinion that "the financial statements present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2024, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Golden Valley Charter's 2023-2024 audit report for the period ending June 30, 2024: GVO's ending cash and cash equivalent was $0, total revenues equaled $4,116,579, total expenditures equaled $4,181,321 and net assets were $75,374. GVR's ending cash and cash equivalent was $364,356, total revenues equaled $4,404,906, total expenditures equaled $4,538,314 and reported net assets were $753,556.

There were no findings or questioned costs related to the basic financial statements or federal or state awards for GVO or GVR for the years ended June 30, 2024, or the prior year.

ATTACHMENT(S):
1. Golden Valley Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 6/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

Golden Valley Charter Schools for Education Renewal

Charters #0946, #1728

Financial Statements
June 30, 2024

https://whkcpa.com

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WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Golden Valley Charter Schools for Education Renewal (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden Valley Charter Schools for Education Renewal as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Golden Valley Charter Schools for Education Renewal 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 opinion.

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 Golden Valley Charter Schools for Education Renewal' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 Golden Valley Charter Schools for Education Renewal' 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 Golden Valley Charter Schools for Education Renewal' 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Golden Valley Charter Schools for Education Renewal' financial statements.

The accompanying financial statements by school and additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information, as identified in the Table of Contents, are fairly state, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Other Information section of the report, as identified in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2024 on our consideration of Golden Valley Charter Schools for Education Renewal' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golden Valley Charter Schools for Education Renewal' 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 Golden Valley Charter Schools for Education Renewal' internal control over financial reporting and compliance.

El Cajon, California
December 15, 2024

Financial Statements

Golden Valley Charter Schools for Education Renewal
Statement of Financial Position
June 30, 2024

Assets		
Cash and cash equivalents	$	475,062
Accounts receivable		1,674,378
Prepaid expenses		124,638
Property and equipment, net		1,723
Total Assets	$	2,275,801
Liabilities and Net Assets		
Liabilities		
Accounts payable - vendors	$	202,686
Accounts payable - grantor governments		464,521
Accrued payroll liabilities		247,670
Unearned revenue		398,133
Accrued vacation liability		194,269
Total Liabilities		1,507,279
Net Assets		
Without donor restrictions		
Undesignated		766,799
Invested in property and equipment, net of related debt		1,723
Total Net Assets		768,522
Total Liabilities and Net Assets	$	2,275,801

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal
Statement of Activities
Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	$ 4,145,370	$ -	$ 4,145,370
Education protection account state aid	488,828	-	488,828
Transfers in lieu of property taxes	1,775,882	-	1,775,882
Total LCFF sources	6,410,080	-	6,410,080
Federal contracts and grants	-	269,823	269,823
State contracts and grants	523,348	1,208,170	1,731,518
Local contracts and grants	100,917	-	100,917
Donations	267,056	-	267,056
Rental income - Hope Vision Center	-	-	-
Interest income	274	-	274
Net assets released from restriction -	-	-	
Grant restrictions satisfied	1,477,993	(1,477,993)	-
Total revenue, support, and gains	8,779,668	-	8,779,668
Expenses and Losses			
Program services expense	6,953,316	-	6,953,316
Supporting services expense	2,084,910	-	2,084,910
Total expenses and losses	9,038,226	-	9,038,226
Change in Net Assets	(258,558)	-	(258,558)
Net Assets, Beginning of Year	1,027,080	-	1,027,080
Net Assets, End of Year	$ 768,522	$ -	$ 768,522

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal
Statement of Functional Expenses
Year Ended June 30, 2024

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	$ 3,316,135	$ 1,151,483	$ 4,467,618
Pension expense	1,000,868	300,173	1,301,041
Other employee benefits	395,137	59,743	454,880
Payroll taxes	125,818	72,056	197,874
Fees for services:			
Management	-	207,403	207,403
Legal	-	4,185	4,185
Audit	-	15,500	15,500
Professional consulting	454,510	-	454,510
District oversight	-	63,902	63,902
Banking and service charges	-	44,169	44,169
Advertising and promotion	-	638	638
Information technology	19,840	24	19,864
Operation and housekeeping	910	-	910
Occupancy	727,098	30,261	757,359
Conferences, conventions, and meetings	151,336	564	151,900
Depreciation	4,112	-	4,112
Insurance	-	98,404	98,404
Other expenses:			
Books and supplies	634,462	877	635,339
Equipment rental and repair	15,929	-	15,929
Student events	107,161	-	107,161
Dues and memberships	-	18,435	18,435
Miscellaneous	-	17,093	17,093
Total expenses by function	$ 6,953,316	$ 2,084,910	$ 9,038,226

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal
Statement of Cash Flows
Year Ended June 30, 2024

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	$ 6,046,720
Receipts from property taxes	1,775,882
Receipts from interest	274
Other cash receipts	267,056
Payments for salaries, benefits and payroll taxes	(6,453,100)
Payments to vendors	(2,414,745)
Net Cash Used For Operating Activities	(777,913)
Cash Flows from Investing Activities	
Purchases of property and equipment	(1,380)
Net Cash From Investing Activities	(1,380)
Net Change in Cash and Cash Equivalents	(779,293)
Cash and Cash Equivalents, Beginning of Year	1,254,355
Cash and Cash Equivalents, End of Year	$ 475,062
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	$ (258,558)
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	4,112
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(551,059)
Accounts receivable - related entities	12,164
Prepaid expenses	90,337
Increase (Decrease) in liabilities	
Accounts payable - vendors	95,455
Accounts payable - grantor governments	(21,597)
Accrued payroll liabilities	(31,687)
Unearned revenue	(117,080)
Net Cash Used For Operating Activities	$ (777,913)

The accompanying notes are an integral part of this statement.

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Charter Schools

Golden Valley Charter Schools for Educational Renewal (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates two charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public school system. In 2015, Golden Valley Charter Schools for Educational Renewal transitioned from a single site to a central office of a charter management organization in order to support operating multiple schools.

Home Office

The home office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to the Organization.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit corporations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned, and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of non-interest bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

Property and Equipment

The Organization records property and equipment additions over $5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2024.

Investments

The Organization's method of accounting for investments, in accordance with generally accepted accounting principles, is the fair value method. Fair value is determined by published quotes. Changes in fair value of investments result in increases or decreases in unrealized fair values of equity investments. Adjustments to fair values are reflected as unrealized gain/loss on investments in the accompanying statement of activities. The Organization's policy is to follow the fair value measurement and reporting requirements contained in FASB ASC 820 *Fair Value Measurements and Disclosures*.

Prepaid Expenses

Prepaid expenses are recorded to account for expenditures during the benefiting period.

Leases

The Organization leases facilities and equipment which are utilized in its charitable purpose. The Organization determines if an arrangement is a lease at inception. Operating leases are included in the operating lease right-of-use assets, other current liabilities, and operating lease liabilities in the Statement of Financial Position. Financing leases are included in the financing lease right-of-use assets, other current liabilities, and financing lease liabilities in the Statement of Financial Position.

Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease right-of-use assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we use our incremental borrowing rate based on the information available at commencement date in determining the present value of lease payments. The operating lease right-of-use asset also includes any lease payments made and excludes lease incentives. Our lease term may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Organization has lease agreements with lease and non-lease components, which are generally accounted for separately. The Organization has elected to apply the short-term lease exemption to any leases with terms of 12 months or less or any leases below the threshold of $5,000.

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as whether they have obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In allocating consideration in the contract to the separate lease components and the non-lease components, the Organization uses the stand-alone prices of the lease and non-lease components. Observable stand-alone prices are used, if available. If the stand-alone price for a component has a high level of variability or uncertainty, this allocation may require significant judgment.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. Accumulated sick leave benefits are not recognized as liabilities of the Organization. The Organization's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Organization's program services, administrating, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2024.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Revenue and Revenue Recognition

The Organization follows the provisions of FASB ASC 958-605 thereby recognizing revenue when applicable performance related barriers have been satisfied and the revenue is earned. A performance-related barrier represents something that must be achieved, performed or delivered in order to receive funds. Performance related barriers are required to be measurable, limit discretion by recipient on the conduct of the activity, and the stipulations are related to the purpose of the agreement or grant. When funds are received and performance-related barriers are not satisfied, the Organization records the funds as unearned revenue.

After the Organization has determined that performance related barriers have been satisfied, the revenue is recognized as either restricted or unrestricted based on the nature of the resources and conditions of the grantor. Restrictions on recognized revenue could constitute allowable uses of the resources that are narrower than the Organization's mission but are not considered performance-related barriers. Restricted resources are released from their restriction once the restricted purpose has been satisfied.

The Organization primarily receives funds from the California Department of Education (CDE). Local Control Funding Formula revenue and state revenues received from CDE are based on the Organization's average daily attendance (ADA) of students and recognized in the period the ADA occurs. In addition, the Organization receives state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

LCFF Revenues and Payments in Lieu of Property Taxes

The Organization's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under Proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 73% of the Organization's revenue.

The LCFF includes the following components applicable to the Organization:

1. Provides a base grant for each school based on the school's ADA. The actual base grant varies based on grade span.
2. Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
3. Provides a supplemental grant equal to 20 percent of the adjusted base grants for targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, homeless youth, or any combination of these factors (unduplicated count).
4. Provides a concentration grant equal to 65 percent of the adjusted base grant for targeted students exceeding 55 percent of the school's enrollment.

The Organization is not at risk of losing these funding sources, as long as the schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

Income Taxes

The Organization is a 509(a)(1) publicly supported non-profit Organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2024, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2024.

The Organization files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

Advertising

Advertising costs are expensed as incurred and approximated $638 during the year ended June 30, 2024.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies. Investments are made by diversified investment managers whose performance is monitored by the Organization and the investment committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, The Organization believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2023-24 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-13 - *Credit Losses (Topic326)*	Jun-16
FASB Accounting Standards Update 2017-04 - *Intangibles, Goodwill & Other (Topic 350)*	Jan-17
FASB Accounting Standards Update 2018-19 - *Codification Improvements for Credit Losses (Topic 326)*	Nov-18
FASB Accounting Standards Update 2019-10 - *Financial Instruments, Credit Losses*	Nov-19
FASB Accounting Standards Update 2022-02 - *Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures*	Mar-22
FASB Accounting Standards Update 2022-04 - *Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations*	Sep-22
FASB Accounting Standards Update 2023-06 - *Disclosure Improvements Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative*	Oct-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The Organization has adopted provisions of effective Accounting Standards Updates. The issuance of these standards did not result in a presentation or accounting change that impacted these financial statements.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 15, 2024, the date the financial statements were available to be issued.

B. Liquidity and Availability

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Cash and cash equivalents	$ 364,356	$ -	$ 110,706	$ 475,062
Accounts receivable	1,047,577	626,801	-	1,674,378
Total	$ 1,411,933	$ 626,801	$ 110,706	$ 2,149,440

As part of the Organization's liquidity management plan, the Organization invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

C. Cash and Investments

The Organization's cash and investments on June 30, 2024, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Cash in bank accounts	$ 364,356	$ -	$ 110,706	$ 475,062
Total cash and cash equivalents	$ 364,356	$ -	$ 110,706	$ 475,062

Cash in Bank

The Organization's cash in bank ($475,062 as of June 30, 2024) is held in financial institutions which are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of $250,000 per depositor. As of June 30, 2024, the Organization held $873,450 in excess of the FDIC insured amounts. The Organization reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Organization has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

D. Accounts Receivable

As of June 30, 2024, the Organization's accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Total
Federal Government			
Title I	$ -	$ 7,606	$ 7,606
ESSER	35,230	32,919	68,149
Child Nutrition	12,067	12,577	24,644
Other Federal Programs	9,126	20,889	30,015
State Government			
Education Protection Account	1,838	13,011	14,849
State Aid	638,862	236,795	875,657
Lottery Funding	28,744	41,513	70,257
Child Nutrition	15,764	20,854	36,618
Expanded Learning Opportunities	57,849	9,799	67,648
Special Education	59,435	57,847	117,282
Other State Programs	1,757	20,898	22,655
Local Government			
Property Tax Payments	186,905	152,093	338,998
Total Accounts Receivable	$ 1,047,577	$ 626,801	$ 1,674,378

E. Prepaid Expenses

As of June 30, 2024, the Organization's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Rent	$ 24,855	$ 24,327	$ 8,253	$ 24,855
Prepaid vendors	21,193	20,368	11,195	52,756
Insurance	-	-	14,447	14,447
Total Prepaid Expenses	$ 46,048	$ 44,695	$ 33,895	$ 124,638

F. Property and Equipment

Property and equipment for Golden Valley River consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 14,324	$ -	$ -	$ 14,324
Total Depreciable Capital Assets	14,324	-	-	14,324
Total Capital Assets	14,324	-	-	14,324
Less Accumulated Depreciation	(11,221)	(2,864)		(14,085)
Capital Assets, Net	$ 3,103	$ (2,864)	$ -	$ 239

Property and equipment for Golden Valley Orchard consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 6,239	$ 1,380	$ -	$ 7,619
Total Depreciable Capital Assets	6,239	1,380	-	7,619
Total Capital Assets	6,239	1,380	-	7,619
Less Accumulated Depreciation	(4,887)	(1,248)		(6,135)
Capital Assets, Net	$ 1,352	$ 132	$ -	$ 1,484

Consolidated property and equipment consisted of the following at June 30, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 20,563	$ 1,380	$ -	21,943
Total Depreciable Capital Assets	20,563	1,380	-	21,943
Total Capital Assets	20,563	1,380	-	21,943
Less Accumulated Depreciation	(16,108)	(4,112)	-	(20,220)
Capital Assets, Net	$ 4,455	$ (2,732)	$ -	$ 1,723

G. Unearned Revenue

As of June 30, 2024, the Organization's unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard
Federal Revenue:		
Title I	$ 1,584	$ -
State Programs:		
Prop 28 Arts and Music	34,284	29,872
Arts, Music, and Instructional Materials	58,526	50,615
Learning Recovery Emergency	91,574	131,678
Total	$ 185,968	$ 212,165

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2024:

	Golden Valley River	Golden Valley Orchard
Unearned Revenue, beginning of period	$ 224,127	$ 291,086
Increases in unearned revenue due to cash received during the period	117,422	100,406
Decreases in unearned revenue due to performance obligations met during the period	(155,581)	(179,327)
Unearned Revenue, end of period	$ 185,968	$ 212,165

H. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.

b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.

c. If the Organization chooses to stop participating in some of its multi-employer plans, the Organization may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Organization's participation in these plans for the fiscal year ended June 30, 2024, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2024, 2023 and 2022 is for the plan's year-end at June 30, 2024, 2023 and 2022, respectively. The zone status is based on information that the Organization received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

Period to Period Comparability:

Golden Valley Charter Schools for Education Renewal increased in CalSTRS contributions from 2022 to 2023 by 58.85% followed by an increase in 2024 of 29.37%. Golden Valley Charter Schools for Education Renewal increased in CalPERS contributions from 2022 to 2023 by 5.84% followed by an increase in 2024 of 25.59%. The increase in both STRS and PERS is largely due to an increase in participants combined with an increase in salaries and contribution rates.

		Pension Protection Act Zone Status Year Ended June 30,			FIP/RP Status Pending/
Pension Fund	EIN/ Pension Plan Number	2024	2023	2022	Implemented
CalSTRS	34098	Green	Green	Green	No
CalPERS	5621014982	Yellow	Yellow	Green	No

	Contributions			Number of	Surcharge
Pension Fund	2024	2023	2022	Employees	Imposed
CalSTRS	$ 809,599	$ 625,783	$ 393,936	42	No
CalPERS	491,442	391,312	369,708	50	No
Total	$ 1,301,041	$ 1,017,095	$ 763,644	92	

CalSTRS:

The Organization contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2023, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 19.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The Organization made contributions as noted above. For the year ended June 30, 2023, the State contributed $458,971 (10.828% of certificated salaries plus an additional supplemental amount) on behalf of the Organization.

CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual 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.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022-23 was 25.37% of classified salaries. The Organization made contributions as noted above.

I. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2018-12 - *Financial Services Insurance (Topic 944)*	Aug-18	2024-25
FASB Accounting Standards Update 2019-09 - *Financial Services, Insurance (Topic 944)*	Nov-19	2024-25
FASB Accounting Standards Update 2020-06 - *Debt (Topic 470-20)*	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - *Derivatives and Hedging (Topic 815-40)*	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - *Codification Improvements*	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - *Business Combinations (Topic 805)*	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - *Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method*	Mar-22	2024-25
FASB Accounting Standards Update 2022-03 - *Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions*	Jun-22	2025-26
FASB Accounting Standards Update 2022-05 - *Financial Services - Insurance (Topic 944): Transition for Sold Contracts*	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - *Leases (Topic 842): Common Control Arrangements*	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - *Investments (Topic 323): Accounting for Investments in Tax Credit Structures*	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - *Business Combinations - Joint Venture Formations (Subtopic 805-60)*	Aug-23	2024-25
FASB Accounting Standards Update 2023-07 - *Segment Reporting (Topic 280)*	Nov-23	2024-25
FASB Accounting Standards Update 2023-08 - *Intangibles - Goodwill and Other - Crypto Assets (Subtopic 350-60)*	Dec-23	2025-26
FASB Accounting Standards Update 2023-09 - *Income Taxes (Topic 740)*	Dec-23	2026-27
FASB Accounting Standards Update 2024-01 - *Compensation - Stock Compensation (Topic 718)*	Mar-24	2026-27
FASB Accounting Standards Update 2024-02 - *Codification Improvements - Amendments to Remove References to the Concepts Statements*	Mar-24	2026-27

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

Supplementary Information

Golden Valley Charter Schools for Education Renewal
Combining Statement of Financial Position
June 30, 2024

	Golden Valley River	Golden Valley Orchard	Home Office	Elimination	Total
Assets					
Cash and cash equivalents	$ 364,356	$ -	$ 110,706	$ -	$ 475,062
Accounts receivable	1,047,577	626,801	-	-	1,674,378
Accounts receivable - related entities	30,962	29,447	158,310	(218,719)	-
Prepaid expenses	46,048	44,695	33,895	-	124,638
Property and equipment, net	239	1,484	-	-	1,723
Total Assets	$ 1,489,182	$ 702,427	$ 302,911	$ (218,719)	$ 2,275,801
Liabilities and Net Assets					
Liabilities					
Accounts payable - vendors	$ 90,495	$ 86,811	$ 25,380	$ -	$ 202,686
Accounts payable - related entities	-	158,310	60,409	(218,719)	-
Accounts payalbe - grantor governments	376,386	88,135	-	-	464,521
Accrued payroll liabilities	-	-	247,670	-	247,670
Unearned revenue	185,968	212,165	-	-	398,133
Accrued vacation liability	82,777	81,632	29,860	-	194,269
Total Liabilities	735,626	627,053	363,319	(218,719)	1,507,279
Net Assets					
Without donor restrictions					
Undesignated	753,317	73,890	(60,408)	-	766,799
Invested in property and equipment, net of related debt	239	1,484	-	-	1,723
Total Net Assets	753,556	75,374	(60,408)	-	768,522
Total Liabilities and Net Assets	$ 1,489,182	$ 702,427	$ 302,911	$ (218,719)	$ 2,275,801

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal
Combining Statement of Activities
Year Ended June 30, 2024

	Golden Valley River		Golden Valley Orchard		Home Office	Elimination	
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	Total
Revenue, Support, and Gains							
Local Control Funding Formula (LCFF) sources							
State aid	$ 1,988,803	$ -	$ 2,156,567	$ -	$ -	$ -	$ 4,145,370
Education protection account state aid	434,568	-	54,260	-	-	-	488,828
Transfers in lieu of property taxes	888,675	-	887,207	-	-	-	1,775,882
Total LCFF sources	3,312,046	-	3,098,034	-	-		6,410,080
Federal contracts and grants	-	132,238	-	137,585	-	-	269,823
State contracts and grants	291,224	614,984	232,124	593,186	-	-	1,731,518
Local contracts and grants	41,704	-	40,336	-	18,877	-	100,917
Donations, grants, and fundraising	12,436	-	15,314	-	239,306	-	267,056
Admin fees	-	-	-	-	868,863	(868,863)	-
Interest income	274	-	-	-	-	-	274
Net assets released from restriction -							
Grant restrictions satisfied	747,222	(747,222)	730,771	(730,771)	-	-	-
Total revenue, support, and gains	4,404,906	-	4,116,579	-	1,127,046	(868,863)	8,779,668
Expenses and Losses							
Program services expense	3,571,640	-	3,292,054	-	89,622	-	6,953,316
Supporting services expense	966,674	-	889,267	-	1,097,832	(868,863)	2,084,910
Total expenses and losses	4,538,314	-	4,181,321	-	1,187,454	(868,863)	9,038,226
Change in Net Assets	(133,408)	-	(64,742)	-	(60,408)	-	(258,558)
Net Assets, Beginning of Year	886,964	-	140,116	-	-	-	1,027,080
Net Assets, End of Year	$ 753,556	$ -	$ 75,374	$ -	$ (60,408)	$ -	$ 768,522

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal
Combining Statement of Functional Expenses
Year Ended June 30, 2024

	Golden Valley River		Golden Valley Orchard		Home Office			
	Program Services	Supporting Services	Program Services	Supporting Services	Program Services	Supporting Services		
	Educational Programs	Management and General	Educational Programs	Management and General	Educational Programs	Management and General	Elimination	Total
Salaries and wages	$ 1,727,465	$ 178,389	$ 1,521,393	$ 206,131	$ 67,277	$ 766,963	$ -	$ 4,467,618
Pension expense	534,037	55,148	450,694	61,064	16,137	183,961	-	1,301,041
Other employee benefits	205,143	21,184	188,856	25,588	1,138	12,971	-	454,880
Payroll taxes	65,337	6,747	55,411	7,508	5,070	57,801	-	197,874
Fees for services:								
Management	-	592,284	-	483,982	-	-	(868,863)	207,403
Legal	-	3,920	-	265	-	-	-	4,185
Audit	-	7,750	-	7,750	-	-	-	15,500
Professional consulting	173,863	-	280,647	-	-	-	-	454,510
District oversight	-	32,942	-	30,960	-	-	-	63,902
Banking and service charges	-	180	-	5	-	43,984	-	44,169
Advertising and promotion	-	319	-	319	-	-	-	638
Information technology	9,692	-	10,148	-	-	24	-	19,864
Operation and housekeeping	455	-	455	-	-	-		910
Occupancy	413,880	-	313,218	-	-	30,261	-	757,359
Conferences, conventions, and meetings	72,300	-	79,036	-	-	564	-	151,900
Depreciation	2,864	-	1,248	-	-	-	-	4,112
Insurance	-	49,202	-	49,202	-	-	-	98,404
Other expenses:								
Books and supplies	306,645	-	327,817	-	-	877	-	635,339
Equipment rental and repair	8,972	-	6,957	-	-	-	-	15,929
Student events	50,987	-	56,174	-	-	-	-	107,161
Dues and memberships	-	9,529	-	8,906	-	-	-	18,435
Miscellaneous	-	9,080	-	7,587	-	426	-	17,093
Total expenses by function	$ 3,571,640	$ 966,674	$ 3,292,054	$ 889,267	$ 89,622	$ 1,097,832	$ (868,863)	$ 9,038,226

See Accompanying Notes to Supplementary Information

Additional Supplementary Information

Golden Valley River

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	9CDA8A9A	N/A	135046BD	N/A
Classroom Based Attendance				
Grades TK/K-3	122.55	N/A	123.02	N/A
Grades 4-6	81.21	N/A	81.74	N/A
Grades 7-8	51.08	N/A	51.63	N/A
Total Classroom Based Attendance	254.84	N/A	256.39	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	27.76	N/A	27.63	N/A
Grades 4-6	2.18	N/A	2.42	N/A
Total Non-Classroom Based Attendance	29.94	N/A	30.05	N/A
Total ADA	284.78	N/A	286.44	N/A

Golden Valley Orchard

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	A76A623E	N/A	A2E8305D	N/A
Classroom Based Attendance				
Grades TK/K-3	139.82	N/A	140.13	N/A
Grades 4-6	76.98	N/A	77.88	N/A
Grades 7-8	50.48	N/A	50.39	N/A
Total Classroom Based Attendance	267.28	N/A	268.40	N/A
Total ADA	267.28	N/A	268.40	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Golden Valley Charter Schools for Education Renewal
Schedule of Instructional Time
Year Ended June 30, 2024

Golden Valley River

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	36,960	0	36,960	176	0	176	Complied
Kindergarten	36,000	36,960	0	36,960	176	0	176	Complied
1st Grade	50,400	50,820	0	50,820	176	0	176	Complied
2nd Grade	50,400	50,820	0	50,820	176	0	176	Complied
3rd Grade	50,400	54,780	0	54,780	176	0	176	Complied
4th Grade	54,000	54,780	0	54,780	176	0	176	Complied
5th Grade	54,000	54,780	0	54,780	176	0	176	Complied
6th Grade	54,000	54,780	0	54,780	176	0	176	Complied
7th Grade	54,000	54,780	0	54,780	176	0	176	Complied
8th Grade	54,000	54,780	0	54,780	176	0	176	Complied

Golden Valley Orchard

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	36,960	0	36,960	176	0	176	Complied
Kindergarten	36,000	36,960	0	36,960	176	0	176	Complied
1st Grade	50,400	50,820	0	50,820	176	0	176	Complied
2nd Grade	50,400	50,820	0	50,820	176	0	176	Complied
3rd Grade	50,400	54,780	0	54,780	176	0	176	Complied
4th Grade	54,000	54,780	0	54,780	176	0	176	Complied
5th Grade	54,000	54,780	0	54,780	176	0	176	Complied
6th Grade	54,000	54,780	0	54,780	176	0	176	Complied
7th Grade	54,000	54,780	0	54,780	176	0	176	Complied
8th Grade	54,000	54,780	0	54,780	176	0	176	Complied

See accompanying notes to supplementary information.

Golden Valley River

	Budget 2025 (See Note 1)	2024	2023 (See Note 1)	2022 (See Note 1)
Revenues	$ 3,549,523	$ 4,404,906	$ 4,371,269	$ 2,928,099
Expenses	4,201,581	4,538,314	4,370,267	3,509,059
Change in Net Assets	(652,058)	(133,408)	1,002	(580,960)
Ending Net Assets	$ 101,498	$ 753,556	$ 886,964	$ 885,962
Unrestricted Net Assets	$ 101,498	$ 753,556	$ 886,964	$ 885,962
Unrestricted net assets as a percentage of total expenses	2.42%	16.60%	20.30%	25.25%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	296	285	287	264

The School's ending net assets has decreased by $132,406 (14.94%) over the past two fiscal years. The decrease is in large due to rising costs in the recent years.

Average daily attendance (ADA) has increased by 21 over the past two fiscal years.

Note 1:
AU-C §725.05 requires the following conditions be met to provide an opinion on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole:

1) The supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.
2) The supplementary information relates to the same period as the financial statements.
3) The auditor issued an audit report on the financial statements that contained neither an adverse opinion nor a disclaimer of opinion.
4) The supplementary information will accompany the audited financial statements or such audited financial statements will be made readily available by the School.

Three of the above columns are not related to the same period as the financial statements and as such we do not provide an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. Additionally, the analysis presented utilizes information from periods outside the period of the financial statements and as such we do not provide an opinion on whether the analysis is fairly stated, in all material respects, to the financial statements as a whole. The information has been presented for analysis only and has not been audited.

Golden Valley Orchard

	Budget 2025 (See Note 1)	2024	2023 (See Note 1)	2022 (See Note 1)
Revenues	$ 3,247,933	$ 4,116,579	$ 3,495,134	$ 2,741,168
Expenses	4,161,899	4,181,321	3,494,138	3,058,887
Change in Net Assets	(913,966)	(64,742)	996	(317,719)
Ending Net Assets	$ (838,592)	$ 75,374	$ 140,116	$ 139,120
Unrestricted Net Assets	$ (838,592)	$ 75,374	$ 140,116	$ 139,120
Unrestricted net assets as a percentage of total expenses	-20.15%	1.80%	4.01%	4.55%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	297	267	251	228

The School's ending net assets has decreased by $63,746 (45.82%) over the past two fiscal years. The decrease is in large due to rising costs in the recent years.

Average daily attendance (ADA) has increased by 42 over the past two fiscal years.

Note 1:
AU-C §725.05 requires the following conditions be met to provide an opinion on whether supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole:

1) The supplementary information was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.
2) The supplementary information relates to the same period as the financial statements.
3) The auditor issued an audit report on the financial statements that contained neither an adverse opinion nor a disclaimer of opinion.
4) The supplementary information will accompany the audited financial statements or such audited financial statements will be made readily available by the School.

Three of the above columns are not related to the same period as the financial statements and as such we do not provide an opinion on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. Additionally, the analysis presented utilizes information from periods outside the period of the financial statements and as such we do not provide an opinion on whether the analysis is fairly stated, in all material respects, to the financial statements as a whole. The information has been presented for analysis only and has not been audited.

Golden Valley River

June 30, 2024 annual financial alternative form net assets:	$	748,647
Adjustments and reclassifications:		
Understatement of accounts recievables		9,020
Understatement of fixed assets		(4,113)
Rounding		2
Total adjustments and reclassifications		4,909
June 30, 2023 audited financial statements net assets:	$	753,556

Golden Valley Orchard

June 30, 2024 annual financial alternative form net assets:	$	120,123
Adjustments and reclassifications:		
Understatement of cash		154,654
Overstatement of accounts recievables		(36,978)
Overstatement of fixed assets		(4,113)
Understatement of accounts payable		(158,311)
Rounding		(1)
Total adjustments and reclassifications		(44,749)
June 30, 2023 audited financial statements net assets:	$	75,374

A. Combining Statement of Financial Position

This schedule provides the information by subdivision which combines into the Organization's overall statement of net position, with eliminations for activities between the schools within the Organization.

B. Combining Statement of Activities

This schedule provides the information by subdivision which combines into the Organization's overall statement of activities.

C. Combining Statement of Functional Expenses

This schedule provides the information by subdivision which combines into the Organization's overall statement of functional expenses.

D. Schedule of Average Daily Attendance

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

E. Schedule of Instructional Time

This schedule provides the information necessary to determine if the Organization's schools have complied with Education Code §47612 & §47612.5 which require the following:

1) EC §47612: As a condition of apportionment 175 school days must be offered for traditional calendar. If a multi-track calendar is utilized, each track must offer 175 school days.

2) EC §47612.5: As a condition of apportionment the following annual instructional minutes must be offered:

- To pupils in Kindergarten 36,000 minutes
- To pupils in grades 1 to 3 50,400 minutes
- To pupils in grades 4 to 8 54,000 minutes
- To pupils in grades 9 to 12 64,800 minutes

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level. Non-classroom based charters do not have a requirement for auditing/testing offered instructional minutes, as a result, the offerings are not reported in the schedule of instructional time.

An LEA that closed due to a qualifying emergency in the 2023-24 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The Organization's schools did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

F. Schedule of Financial Trends and Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the Organization's schools will not be able to continue operations in the next fiscal year. Based upon the information presented, the Organization's schools appear to have sufficient reserves to continue operations for the 2024-25 fiscal year.

G. Reconciliation of Unaudited Financial Report Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets as reported on the Unaudited Financial Report Alternative Forms prepared by the schools to the net assets reported in the audited financial statements.

Other Information

Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2026, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Katie Gerski-Keller	Chair	Two Year Term Ending June 2025
Meredith Willsen	Vice Chair	Two Year Term Ending June 2025
Adam Errington	Member	Two Year Term Ending June 2025
Stephen Quadro	Member	Two Year Term Ending June 2025
Ekaterina Khmelniker	Member	Two Year Term Ending June 2025

ADMINISTRATION

Caleb Buckley
Exucutive Director

Becky Page
Principal - Golden Valley Orchard

Ryan Sutton
Principal - Golden Valley River

Other Independent Auditor’s Reports

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's 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*

To the Board of Directors of
Golden Valley Charter Schools for Education Renewal

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 Golden Valley Charter Schools for Education Renewal' (the Organization) which comprise the Organization's statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

El Cajon, California
December 15, 2024

WILKINSON HADLEY KING & CO. LLP
CPAs AND ADVISORS

BRIAN K. HADLEY, CPA
AUBREY W. MANN, CPA
KEVIN A. SPROUL, CPA

Independent Auditor's Report on State Compliance and on Internal Controls over State Compliance

To the Board of Directors
Golden Valley Charter Schools for Education Renewal

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Golden Valley Charter Schools for Education Renewal' (the Schools) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the School's statutory requirements identified below for the year ended June 30, 2024.

In our opinion, the Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of their applicable state programs for the year ended June 30, 2024.

Basis for Opinion on Each Applicable State Program

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 audit requirements of *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide 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 Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each applicable state program. Our audit does not provide a legal determination of the Schools' 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 the Schools' state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Schools' compliance with the requirements of each applicable state program as a whole.

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

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

		Golden Valley River Procedures Performed	Golden Valley Orchard Procedures Performed
School Districts, County Offices of Education, and Charter Schools			
T.	Proposition 28 Arts and Music in Schools	Yes	Yes
U.	After/Before School Education and Safety Program.....	N/A	N/A
V.	Proper Expenditure of Education Protection Account Funds.....	Yes	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes
X.	Local Control and Accountability Plan.....	Yes	Yes
Y.	Independent Study - Course Based.....	N/A	N/A
Z.	Immunizations.....	No	No
AZ.	Educator Effectiveness.....	Yes	Yes
BZ.	Expanded Learning Opportunities Grant (ELO-G).....	Yes	Yes
CZ.	Career Technical Education Incentive Grant.....	N/A	N/A
DZ.	Expanded Learning Opportunities Program (ELO-P)	Yes	Yes
EZ.	Transitional Kindergarten.....	Yes	Yes
Charter Schools			
AA.	Attendance.....	Yes	Yes
BB.	Mode of Instruction.....	Yes	Yes
CC.	Nonclassroom-Based Instruction/Independent Study.....	Yes	N/A
DD.	Determination of Funding for Nonclassroom-Based Instruction.....	N/A	N/A
EE.	Annual Instructional Minutes - Classroom Based.....	Yes	Yes
FF.	Charter School Facility Grant Program.....	N/A	N/A

We did not perform procedures for Immunizations because the school sites for the District did not appear on the California Department of Public Health list of LEAs that are subject to the audit of immunizations.

N/A – The School did not offer the program during the current fiscal year or the requirement applied to a different type of LEA.

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 identified during the audit.

Report on Internal Control over State 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 with a type of compliance requirement of a state program 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 material noncompliance with a type of compliance requirement of a state program 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 with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for 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 requirements of the Audit Guide. Accordingly, this report is not suitable for any other purpose.

El Cajon, California
December 15, 2024

Auditor’s Results, Findings & Recommendations

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
One or more material weakness(es) identified?	Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	Yes	X No
Noncompliance material to financial statements noted?	Yes	X No

STATE AWARDS

Type of auditor's report issued on compliance for state programs:	Unmodified	
Internal control over applicable state programs:		
One or more material weakness(es) identified?	Yes	X No
One or more significant deficiencies identified that are not considered material weakness(es)?	Yes	X No
Any audit findings disclosed that are required to be reported in accordance with *2023-24 Guide for Annual Audits of California K-12 Local Education Agencies?*	Yes	X No

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards,* or the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

A. Financial Statement Findings

None

B. State Award Findings

None

There were no findings in the prior year.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.12**

MEETING DATE: **06/24/2025**

SUBJECT: Options For Youth - San Juan Charter School 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by OFY.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school's independent auditor) has expressed its opinion for Options for Youth – San Juan, Inc ("the School') that "the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the OFY 2023-2024 audit report, ending cash was $12,352,471, total revenues equaled $16,111,672 and total expenditures equaled $15,370,088 for the period ending June 30, 2024. The audit report reflects net assets of $8,750,129.

OFY has a $1,000,000 line of credit with PMB, an affiliate company, secured by program revenue, that expires on June 12, 2024. As of June 30, 2024, there was no outstanding balance.

There were no findings or questioned costs related to the basic financial statements or federal or state awards for the year ended June 30, 2024, or prior year.

ATTACHMENT(S):
1. OFY Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 06/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)

CHARTER NUMBER #0217

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2024

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OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Options for Youth - San Juan, Inc. (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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Auditors' Responsibility 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 opinion. 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 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 GAAS 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 School'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 School'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.

Emphasis of Matters

Concentration

As discussed in Note 2 to the financial statements, the School provides services to students under the charter with San Juan Unified School District which amounted to 100% of revenues reported for the year ended June 30, 2024. The loss of charter authorization could have a material adverse effect on the School. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 Information

Management is responsible for the other information included in the annual report. The other information compromises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 12, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 12, 2024

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

CURRENT ASSETS	
Cash	$ 12,352,471
Accounts Receivable - State and Local	7,478,047
Accounts Receivable - Other	12,907
Prepaid Expenses and Other Assets	161,556
Total Current Assets	20,004,981
OTHER ASSETS	
Security Deposits	52,829
Operating Lease Right-of-Use Assets, Net	2,040,794
Property, Plant, and Equipment, Net	17,511
Total Other Assets	2,111,134
Total Assets	$ 22,116,115

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Expenses	$ 8,326,484
Operating Lease Liabilities, Current	462,427
Deferred Revenue	2,931,342
Total Current Liabilities	11,720,253
LONG TERM LIABILITIES	
Operating Lease Liabilities, Noncurrent	1,645,733
Total Long-Term Liabilities	1,645,733
Total Liabilities	13,365,986
NET ASSETS WITHOUT DONOR RESTRICTIONS	8,750,129
Total Liabilities and Net Assets	$ 22,116,115

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

REVENUES WITHOUT DONOR RESTRICTIONS	
Apportionment Revenue	$ 15,442,968
Other State Revenue	668,704
Total Revenues Without Donor Restrictions	16,111,672
EXPENSES	
Program Services:	
Educational Programs	13,648,977
Management and General	1,721,111
Total Expenses	15,370,088
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	741,584
Net Assets Without Donor Restrictions - Beginning of Year	8,008,545
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 8,750,129

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 5,943,884	$ -	$ 5,943,884
Pension Expense	264,977	-	264,977
Other Employee Benefits	543,990	-	543,990
Payroll Taxes	420,559	-	420,559
Instructional Materials	1,453,118	-	1,453,118
Other Fees for Services	3,612,918	1,144,454	4,757,372
Advertising and Promotion Expenses	-	67,025	67,025
Office Expenses	-	311,145	311,145
Information Technology Expenses	19,077	-	19,077
Occupancy Expenses	1,099,887	-	1,099,887
Travel Expenses	123,643	17,249	140,892
Depreciation Expense	52,727	-	52,727
Insurance Expense	114,197	-	114,197
Other Expenses	-	181,238	181,238
Total Functional Expenses	$ 13,648,977	$ 1,721,111	$ 15,370,088

See accompanying Notes to Financial Statements.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets Without Donor Restrictions	$ 741,584
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Depreciation and Amortization	52,727
Change in Operating Assets:	
Accounts Receivable	(5,264,214)
Prepaid Expenses and Other Assets	(76,080)
Right of Use Assets, Net	(46,254)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	5,451,420
Lease Liabilities	58,218
Deferred Revenue	605,197
Net Cash Provided by Operating Activities	1,522,598
NET CHANGE IN CASH AND CASH EQUIVALENTS	1,522,598
Cash and Cash Equivalents - Beginning of Year	10,829,873
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 12,352,471

See accompanying Notes to Financial Statements.

NOTE 1 ORGANIZATION AND MISSION

The Options for Youth - San Juan Charter School is operated by Options for Youth - San Juan, Inc. (the School) doing business as Options for Youth San Juan (OFY). The School is a nonprofit public benefit corporation. The School petitioned San Juan Unified School District (the District) for a charter and was approved by the State of California Department of Education on July 14, 1999. The District has granted the Charter through June 30, 2014. During the 2013-2014 school year, the San Juan Unified School renewed the Charter School Petition for an additional five-year term commencing on July 1, 2014 and continuing until June 30, 2024. The School charter was extended through June 30, 2027.

The School provides independent study programs for individuals not attending traditional school. The state apportionment revenues generated by the Average Daily Attendance (ADA) support the School. Actual costs of supervisorial oversight, not to exceed 1% of state apportionment revenues, are paid to the San Juan Unified School District in agreement with the School's charter.

The School's mission is to provide meaningful educational options by partnering with the community to empower its students to become responsible individuals and life-long learners who work with integrity to achieve their goals and dreams. A volunteer board of directors governs the School.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly, reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Security Deposits

Security deposits are paid in advance for various lease agreements for the School's sites.

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable primarily represent amounts due from state and local governments as of June 30, 2024. Management believes that all receivables are fully collectible, therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

It is the School's policy to capitalize individual property and equipment purchases over $25,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method, over 3 to 5 years.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The School determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the School has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of all lease liabilities.

The School has elected to separate non-lease components from lease components.

Income Taxes

The School is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. The United States federal and the state of California have statutes of limitations that generally range from 3 to 4 years. No open tax years are currently under examination.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2024, the School has conditional grants of $3,087,905, of which $2,931,342 is recognized as deferred revenue in the statement of financial position because conditions have not yet been met.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. After 90 days of employment, full-time employees employed for accrue 17 days of paid vacation per 12-month period, to a maximum balance of 240 hours. After five years of employment, these amounts increase to 22 days per 12-month period to a maximum of 300 hours.

Concentration

The School provides services to students under the charter with the San Juan Unified School District, which amounted to 100% of total revenue for the year ended June 30, 2024. The School performs periodic credit evaluations and generally does not require collateral.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The School has evaluated subsequent events through December 12, 2024, the date the financial statements were available to be issued.

NOTE 3 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of $19,843,425.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 4 CONCENTRATION OF CREDIT RISK

The School maintains its cash in bank deposit accounts at various institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense was $52,727 for the year ended June 30, 2024.

The components of property, plant, and equipment as of June 30, 2024 are as follows:

Furniture and Fixtures	$ 38,471
Computer Equipment	375,594
Leasehold Improvements	1,140,751
Total	1,554,816
Less: Accumulated Depreciation and Amortization	(1,537,305)
Total Property and Equipment	$ 17,511

NOTE 6 LINE OF CREDIT

The School has a $1,000,000 secured line of credit with Pathways Management Group, Inc. The line of credit is secured by the School's program revenue. Interest is at the lowest published AFR in the month disbursement is made. At June 30, 2024, no amount was outstanding.

NOTE 7 LEASES

The School leases its facilities and equipment under various lease agreements that expire through 2030.

The following tables provide quantitative information concerning the School's leases for the year ended June 30, 2024:

Operating Lease Cost	$	592,637
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Operating Leases	$	580,673
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities:		
Facilities	$	565,915
Weighted-Average Remaining Lease Term - Operating Leases		4.2 years
Weighted-Average Discount Rate - Operating Leases		4.15%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024 is as follows:

Year Ending June 30,		Amouint
2025	$	539,230
2026		544,974
2027		562,686
2028		482,470
2029		135,162
Thereafter		34,039
Undiscounted Cash Flows		2,298,561
(Less) Imputed Interest		(190,401)
Total Present Value	$	2,108,160

NOTE 8 EMPLOYEE BENEFIT PLAN

The School offers a matching fund retirement account to all eligible employees in a 401(k) plan. When an employee enrolls in the plan and successfully completes 90 days of employment, the School will match 50% of the first 5% of compensation contributed by the employee. Employer contribution expense for the year ended June 30, 2024 was $264,977.

NOTE 9 MAJOR CONTRACTS – THIRD-PARTY SERVICE PROVIDERS

The School receives management services from its CMO, Propel, A Charter Management Group, Inc. which include business management, operational leadership, quality assurance, and training.

The School receives back-office services from 9Dot Education Solutions, LLC which includes human resources, accounting, payroll, and board relation services.

The School receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

The School purchased services from Education Dynamics, Inc. (EDI) and its subsidiary, AllTech Enterprises, LLC, for computer consulting and technical support.

The School received services from Lupine Properties, LLC for property management.

During the year ended June 30, 2024, all of these services totaled 29.21% of total expenses.

NOTE 10 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include management fees, consulting service and travel, which are allocated on the basis of contractual terms.

NOTE 11 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School 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 disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

In the normal course of business, the School is subject to legal claims. After consultation with the School's legal counsel, management of the School is of the opinion that liabilities, if any, arising from such claims would not have a material effect on the School's financial position.

SUPPLEMENTARY INFORMATION

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024

	Required Instructional Days	Track A Calendar Days	Track B Calendar Days	Track C Calendar Days	Track D Calendar Days	Status
Grade 9	175	175	175	175	175	In compliance
Grade 10	175	175	175	175	175	In compliance
Grade 11	175	175	175	175	175	In compliance
Grade 12	175	175	175	175	175	In compliance

See accompanying Notes to Supplementary Information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF DAILY AVERAGE ATTENDANCE
YEAR ENDED JUNE 30, 2024

P-2 Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-2	Number of School Calendar Days through P-2	Average Daily Attendance P-2 Report
Track A	82,829	107	774.10
Track B	4,427	107	41.37
Track C	7,051	107	65.90
Track D	16,565	107	154.81
ADA Totals			1,036.18

	Average Daily Attendance
Grades 7-8	49.42
Grades 9-12	986.76
ADA Totals	1,036.18

P-Annual Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-Annual	Number of School Calendar Days through P-Annual	Average Daily Attendance P-Annual Report
Track A	95,152	175	543.73
Track B	5,633	175	32.19
Track C	8,699	175	49.71
Track D	27,945	175	159.69
ADA Totals			785.32

	Average Daily Attendance
Grades 7-8	45.82
Grades 9-12	739.50
ADA Totals	785.32

There is no Average Daily Attendance generated through classroom-based instruction.

See accompanying Notes to Supplementary Information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

June 30, 2024 Annual Financial Report	
Fund Balances (Net Assets)	$ 8,635,526
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - State and Local	3,987,581
Prepaid Expenses and Other Assets	106,173
Right to Use Assets, Net	566,606
Accounts Payable and Accrued Expenses	(3,201,962)
Lease Liabilities	(2,108,160)
Deferred Revenue	764,365
Net Adjustments and Reclassifications	114,603
June 30, 2024 Audited Financial Statement Fund Balances (Net Assets)	
Fund Balances (Net Assets)	$ 8,750,129

See accompanying Notes to Supplementary Information.

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Charter School and whether the School complied with the provisions of the California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

OTHER INFORMATION

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2024

Charter Name: Options for Youth San Juan Charter School

Charter School number authorized by the state: #0217

Date established and granting authority of each charter: The State of California Department of Education approved the charter school on July 14, 1999.

The date and a general description of any change during the year ended June 30, 2024 in a School district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2024.

The numbers by type of schools: The School runs one type of school: a nonclassroom based independent study charter school for grades 7-12.

The Board of Directors and the administrators as of the year ended June 30, 2024 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (1-Year Term)
Barbara Gondo	President	June 2024
Jerome Brown	Secretary/Treasurer	June 2024
Sharon Bolden Schleh	Member	June 2024

ADMINISTRATORS

Colleen Mullen	Executive Director
Candice Varner	Director of School
Derek Newell	Principal

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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 Directors
Options for Youth - San Juan, Inc.
Pasadena, 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 Options for Youth - San Juan, Inc. (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, statement of functional expenses and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 12, 2024.

Report on Internal Control Over Financial Reporting

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

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Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
December 12, 2024

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

Board of Directors
Options for Youth - San Juan, Inc.
Pasadena, California

Report on Compliance

Opinion on State Compliance

We have audited Options for Youth - San Juan, Inc.'s (the School) compliance with the types of compliance requirements applicable to the School described in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2024. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel 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 School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School'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 the School's government programs.

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Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School'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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, 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 School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the School'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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable[1]
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable[2]
Immunizations	Not Applicable[3]
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable[4]
Expanded Learning Opportunities Program	Not Applicable[5]
Transitional Kindergarten	Not Applicable[6]
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable[7]
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable[7]
Charter School Facility Grant Program	Not Applicable[8]

Not Applicable[1]: The School did not operate an after or before school program component of this grant.

Not Applicable[2]: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable[3]: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable[4]: The School did not receive a CTEIG allocation for the audit year.

Not Applicable[5]: The School did not receive Expanded Learning Opportunities Program funds for the audit year.

Not Applicable[6]: The School did not report ADA for the audit year for transitional kindergarten.

Not Applicable[7]: The School did not report any ADA as generated through classroom-based instruction.

Not Applicable[8]: The School did not receive Charter School Facility Grant Program funding for the year audited.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 for 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 requirements of the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 12, 2024

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024

All audit findings must be identified as one or more of the following categories:

Five Digit Code	Finding Types
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.*

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

FINDINGS—FINANCIAL STATEMENT AUDIT

There were no financial statement findings in the prior year.

FINDINGS—STATE COMPLIANCE

There were no state compliance findings in the prior year.

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an
SEC-registered investment advisor.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.13**

MEETING DATE: **06/24/2025**

SUBJECT: Visions In Education Charter School 2023-2024 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2023-2024 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

RATIONALE/BACKGROUND:
Pursuant to Education Code 47604.32(d), the San Juan Unified School District ("District"), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by VIE.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

James Marta & Company LLP (the charter school's independent auditor) has expressed its opinion that "the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the VIE 2023-2024 audit report, ending cash was $67,710,608, total revenues equaled $107,493,405 and total expenditures equaled $98,475,646 for the period ending June 30, 2024. The audit report reflects a fund balance of $71,524,964 and a net position of $38,054,647.

There were no findings or questioned costs related to the basic financial statements or federal or state awards for the year ended June 30, 2024, or prior year.

ATTACHMENT(S):
1. VIE Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/23/2020, 06/22/2021, 06/28/2022, 06/27/2023, 06/25/2024
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

VISIONS IN EDUCATION CHARTER SCHOOL

COUNTY OF SACRAMENTO
CARMICHAEL, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2024

VISIONS IN EDUCATION CHARTER SCHOOL

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VISIONS IN EDUCATION CHARTER SCHOOL

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Visions In Education Charter School
Carmichael, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education (the "Charter"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter 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

The Charter's 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 Charter's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 Charter'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 Charter's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; statement of revenues, expenditures, and changes in fund balance budget (Non-GAAP) and actual - General Fund; schedule of proportionate share of net pension liability; schedule of pension contributions and the Schedule of Changes in the Charter's Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios on pages 4-9, 40, 41, 42, and 43, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in 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.

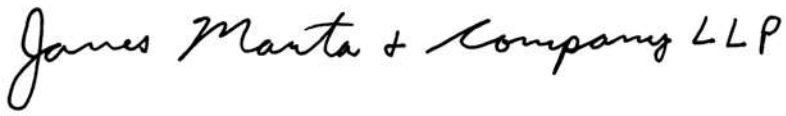
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter's basic financial statements. The *supplementary information as listed in the table of contents* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated October 9, 2024, on our consideration of Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Charter's internal control over financial reporting and compliance.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Visions In Education (the "Charter") 2023-24 annual financial report presents our discussion and analysis of the Charter's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the Charter's financial statements, which immediately follow this section.

CHARTER PROFILE

Visions In Education is a tuition-free public school that supports personalized learning in public education, located in Carmichael, California, in Sacramento County. According to the 2020 U.S. Census Bureau, Carmichael's population estimate is 79,793. The Charter is very proud to have graduated over 1,300 high school seniors in the fiscal year of 2023-2024. The Charter also continues to maintain strong attendance with students present nearly 95% of school days. Visions In Education is fully accredited by Western Association of Schools and Colleges (WASC) and was renewed in 2022.

The Charter comprises three academies servicing TK – 12 grade levels, two high school options, one early college preparatory, one independent study, and one school serving home school students. The school has a homeschool option that serves TK – 12. The Charter has proudly served the community over the past 25 years and currently employs approximately 465 staff members.

MISSION

As an independent study/home school program, Visions In Education utilizes a standards-based education that addresses individual differences and learning styles. Visions empowers students to take ownership and responsibility for their present and future learning by developing their academic, interpersonal, intrapersonal, and technological skills.

FINANCIAL HIGHLIGHTS

Due to the steady enrollment, the Charter's reserves have remained strong. For Visions, steady enrollment means more reliance on COLA and grant funding. The Charter is committed to fiscal stability.

- General fund ending balance as of June 30, 2024 was $71,524,964.
- The Charter ended the year with a restricted ending fund balance of $2,308,225.
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 16.3%, after accounting for committed balances.
- GASB 68 was implemented five years ago, which required the net pension liability to be recognized. A net pension liability of $55,701,044 was recognized as of June 30, 2024.
- On the Statement of Revenues, Expenditures, and Changes in Fund Balances total current year revenues exceeded total current year expenses by $3,190,680.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities and Change in Net Position

The Statement of Net Position and the Statement of Activities report information about the Charter as a whole and about its activities. These statements include all assets and liabilities of the Charter using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Charter's net position and changes in them. Net position is the difference between assets and liabilities, one way to measure the Charter's financial health or financial position. Over time, increases or decreases in the Charter's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Charter's enrollment, property tax base, and the condition of the Charter's facilities.

The relationship between revenues and expenses is the Charter's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the Charter. The quality of the education and the safety of our schools will likely be two important factors.

Fund Financial Statements

The fund financial statements are designed to report information about the Charter's most significant funds. Funds are accounting devices the Charter uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The Charter establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues. Fund financial statements focus on individual parts of the Charter, reporting the Charter's operations in more detail than the Charter-wide statements.

- Governmental funds statements tell how basic services such as instruction and pupil services were financed in the short term as well as what remains for future spending. Most of the Charter's basic services are included in governmental funds. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information in the reconciliation statements that explains the relationship (or differences) between them.

- Proprietary funds statements offer financial information about the activities the Charter operates on a cost reimbursement basis, such as the self-insurance fund. Proprietary funds are reported in the same way as the government-wide statements. The Charter currently has one internal service fund – the self-insurance fund for dental and vision benefits.

Notes to the Basic Financial Statements

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in Charter-wide and fund financial statements. The notes to the financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Charter's general fund budget, both the adopted and final version, with year-end actuals.

NET POSITION

The Charter's combined net position, as of June 30, 2024, was $38,054,647 reflecting an increase of 31.1%.

Condensed Statement of Net Position

	June 30, 2023	June 30, 2024	Change	Percentage Change
Assets				
Current assets	$ 72,648,823	$ 76,992,124	$ 4,343,301	6.0%
Capital assets	3,210,743	8,409,061	5,198,318	161.9%
Total assets	75,859,566	85,401,185	9,541,619	12.6%
Deferred Outflows of Resources	31,116,163	31,924,432	808,269	2.6%
Liabilities				
Current liabilities	7,619,515	6,251,622	(1,367,893)	-18.0%
Long-term liabilities	50,071,010	56,278,240	6,207,230	12.4%
Total liabilities	57,690,525	62,529,862	4,839,337	8.4%
Deferred Inflows of Resources	20,248,316	16,741,108	(3,507,208)	-17.3%
Net Position				
Invested in capital assets, net of related debt	3,210,743	8,409,061	5,198,318	161.9%
Restricted	9,526,828	2,308,225	(7,218,603)	-75.8%
Unrestricted	16,299,317	27,337,361	11,038,044	67.7%
Total net position	$ 29,036,888	$ 38,054,647	$ 9,017,759	31.1%

CHANGE IN NET POSITION

The Charter's total revenues increased 7.7% to $107,493,405. The total cost of all programs and services decreased 0.8% to $98,475,646. The Charter's expenses are predominantly related to educating and caring for students.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2023	2024	Change	Percentage Change
Revenues				
Operating grants and contributions	$ 22,046,319	$ 12,687,133	$ (9,359,186)	-42.5%
Federal and state aid not restricted for specific purposes	75,700,341	88,664,373	12,964,032	17.1%
Interest and investment earnings	1,758,150	2,912,333	1,154,183	65.6%
Miscellaneous	306,833	546,542	239,709	78.1%
Special and extraordinary items	-	2,683,024	2,683,024	100%
Total revenues	99,811,643	107,493,405	7,681,762	7.7%
Expenses				
Instruction	60,995,687	57,500,195	(3,495,492)	-5.7%
Instruction-related services	30,094,735	31,838,434	1,743,699	5.8%
Pupil services	7,211,329	5,235,636	(1,975,693)	-27.4%
General administration	41,096	47,918	6,822	16.6%
Plant services	944,519	3,843,219	2,898,700	306.9%
Ancillary services	-	10,244	10,244	100%
Total expenses	99,287,366	98,475,646	(811,720)	-0.8%
Change in net position	$ 524,277	$ 9,017,759	$ 8,493,482	1620.0%

LONG TERM LIABILITIES

Total long-term liabilities increased by $6,369,740 million (12.6%).
The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

	Governmental Activities			
	June 30, 2023	June 30, 2024	Change	Percent Change
Net Pension Liability	$ 49,506,505	$ 55,701,044	$ 6,194,539	12.5%
Net OPEB Liability	564,505	577,196	12,691	2.2%
Compensated Absences	621,952	784,462	162,510	26.1%
Subtotal	$ 50,692,962	$ 57,062,702	$ 6,369,740	12.6%

CAPITAL ASSETS

Capital assets, net of depreciation, increased from the prior year to $8,409,061, representing a 162% increase due to inclusion of depreciation and land acquisition.

	GovernmentalActivities			
	June 30, 2023	June 30, 2024	Change	Percent Change
Land	$ 1,336,000	$ -	$ (1,336,000)	-100%
Sites and Improvements	43,650	49,565	5,915	14%
Buildings and Improvements	2,036,123	7,474,521	5,438,398	267%
Furniture and Equipment	284,968	336,247	51,279	18%
Work-in-Progress	-	899,674	899,674	100%
Subtotals	3,700,741	8,760,007	5,059,266	137%
Less: Accumulated Depreciation	(489,998)	(350,946)	139,052	-28%
Capital Assets, net	$ 3,210,743	$ 8,409,061	$ 5,198,318	162%

GENERAL FUND

General Fund Budgetary Highlights

The Charter's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the Charter revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revised figures and updated 45 days after the State approves its final budget. In addition, the Charter revises its budget at First and Second Interim and any other time there are significant changes.

Other than the aforementioned instance, the Charter did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

ECONOMIC FACTORS AND THE FY 2023-24 BUDGET

The Governing Board is committed to fiscal stability and fiscal solvency. As we look to the future, we have been realizing a post-covid environment with shifting demands for independent study programs which continue to enable us to see growth for our Independent Study Academy and our Home School Academy. In addition, we expect continued pressure from the legislature as it relates to operating non-classroom programs. However, we continue to improve services for our students and remain optimistic in our ability to manage and maintain a sustainable program into the future.

CONTACTING THE CHARTER'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the Charter's finances and to show the Charter's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Charter Office, Visions In Education, 5030 El Camino Ave, Carmichael, California 95608.

FINANCIAL SECTION

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 67,710,608
Receivables	8,718,122
Prepaid expenses	563,394
Capital assets, net of accumulated depreciation	8,409,061
Total Assets	85,401,185
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (Note 6)	31,845,173
Deferred outflows on OPEB (Note 7)	79,259
Total deferred outflows	31,924,432
LIABILITIES	
Accounts payable and other current liabilities	5,061,908
Unearned revenue	405,252
Long-term liabilities:	
Due within one year	784,462
Due in more than one year	56,278,240
Total Liabilities	62,529,862
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (Note 6)	16,533,875
Deferred inflows on OPEB (Note 7)	207,233
Total deferred inflows	16,741,108
NET POSITION	
Invested in capital assets, net of related debt	8,409,061
Restricted	2,308,225
Unrestricted	27,337,361
Total Net Position	$ 38,054,647

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

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities				
Instruction	$ 57,500,195	$ -	$ 8,541,760	$ (48,958,435)
Instruction-related services:				
Instructional supervision	11,229,416	-	788,596	(10,440,820)
Instructional library, media and technology	8,600,710	-	181,634	(8,419,076)
School site administration	12,008,308	-	944,589	(11,063,719)
Pupil Services:				
All other pupil services	5,235,636	-	2,230,554	(3,005,082)
General administration:				
All other general administration	47,918	-	-	(47,918)
Plant services	3,843,219	-	-	(3,843,219)
Ancillary services	10,244	-	-	(10,244)
Total governmental activities	$ 98,475,646	$ -	$ 12,687,133	(85,788,513)
General Revenues				
Taxes and subventions:				
Federal and state aid not restricted to specific purposes				88,664,373
Interest and investment earnings				2,912,333
Miscellaneous				546,542
Special and extraordinary items				2,683,024
Total general revenues				94,806,272
Change in net position				9,017,759
Net Position - July 1, 2023				29,036,888
Net Position - June 30, 2024				$ 38,054,647

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

VISIONS IN EDUCATION CHARTER SCHOOL

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2024

ASSETS	
Cash and cash equivalents	$ 67,710,608
Accounts receivable	8,718,122
Prepaid expenses	563,394
Total Assets	$ 76,992,124
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	$ 5,061,908
Unearned revenue	405,252
Total Liabilities	5,467,160
Fund balances	
Nonspendable	1,613,894
Restricted	2,308,225
Committed	36,987,225
Assigned	14,000,000
Unassigned	16,615,620
Total Fund Balances	71,524,964
Total Liabilities and Fund Balances	$ 76,992,124

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

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2024

Total fund balances - governmental funds		$ 71,524,964
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.		
Capital assets at historical cost	$ 8,760,007	
Accumulated depreciation	(350,946)	
Net		8,409,061
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	55,701,044	
Net OPEB Liability	577,196	
Compensated absences payable	784,462	
		(57,062,702)
Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.		
Deferred outflows of resources relating to OPEB		79,259
Deferred inflows of resources relating to OPEB		(207,233)
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 pension are reported.		
Deferred outflows of resources relating to pensions		31,845,173
Deferred inflows of resources relating to pensions		(16,533,875)
Total net position - governmental activities		$ 38,054,647

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

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

REVENUES	
LCFF sources	$ 86,836,935
Federal revenue	1,324,877
Other state revenues	13,192,961
Other local revenues	3,635,602
Total revenues	104,990,375
EXPENDITURES	
Certificated salaries	37,763,911
Classified salaries	9,301,108
Employee benefits	20,418,063
Books and supplies	12,438,769
Services and other operating expenditures	14,033,452
Capital outlay	7,844,392
Total expenditures	101,799,695
Excess (deficiency) of revenues over expenditures	3,190,680
OTHER FINANCING SOURCES (USES)	
Proceeds from sale of property	2,683,024
Total other financing sources (uses)	2,683,024
Net change in fund balances	5,873,704
Fund balances, July 1, 2023	65,651,260
Fund balances, June 30, 2024	$ 71,524,964

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

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVTIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Total net change in fund balances - governmental funds		$ 5,873,704
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay:	$ 5,059,266	
Depreciation expense:	139,052	5,198,318
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measure by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		(162,510)
Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:		26,643
Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		(1,918,396)
Total change in net position - governmental activities		$ 9,017,759

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ACCOUNTING POLICIES

Visions In Education Charter School (the "Charter") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the Charter conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. For state entitlement programs, the Charter has elected to match the revenues in the period that program expenditures are made to be consistent with the accounting for grants and other revenues.

B. REPORTING ENTITY

The Board of Directors is the level of government which has governance responsibilities over all activities related to public elementary school education in the Charter. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board, since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

C. BASIS OF PRESENTATION

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Charter. These statements include the financial activities of the overall government, except for fiduciary activities and component units. At June 30, 2024, the Charter School has no component units for financial reporting purposes. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the Charter's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter'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 Charter 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 Charter, with certain exceptions. The comparison of direct expenses with program revenues identifies the

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

extent to which each governmental function is self-financing or draws from the general revenues of the Charter.

The Charter reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

Fund Financial Statements

Fund financial statements report detailed information about the Charter. 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.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Charter, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Charter 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 year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

which the Charter must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Charter on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

E. FUND ACCOUNTING

The accounts of the Charter are organized on the basis of funds or account groups, 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, revenues, and expenditures or expenses, as appropriate. Charter 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 Charter funds and account groups are as follows:

Governmental Funds:

General Fund is the general operating fund of the Charter. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Charter has no special revenue funds.

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The Charter has no capital projects funds.

F. BUDGETS AND BUDGETARY ACCOUNTING

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

The Charter employs budgetary control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Directors to provide for unanticipated revenues and expenditures. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. ACCOUNTS RECEIVABLE

Receivables are made up principally of amounts due from the State of California. The Charter School has determined that no allowance for doubtful accounts was needed as of June 30, 2024.

H. CAPITAL ASSETS

Capital assets are those purchased or acquired with an original cost of $15,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over 4 -30 years depending on asset types.

I. COMPENSATED ABSENCES

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. ACCUMULATED SICK LEAVE

Sick leave benefits are not recognized as liabilities of the Charter. The Charter's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

K. RESTRICTED NET POSITION

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

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

L. FINANCING LEASES

A lease is defined as a contract that coveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for financial leases are recorded in the financial statements to the extent that the Charter's lease capitalization threshold is met, $500,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2024, the Charter did not have any financial leases that met the threshold.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. UNEARNED REVENUE

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

N. PREPAID EXPENSES

Any future expenses that are paid for ahead of the fiscal year end are recorded as prepaid expenses. These expenses consist of prepayments of credit cards and insurance costs.

O. PROPERTY TAX

The Charter's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

Secured property taxes are levied as an enforceable lien on property as of March 1. Taxes are payable in two installments, on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of Sacramento bills and collects the taxes for the Charter. Tax revenues are recognized by the Charter when received.

P. 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.

Q. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the 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 expenses during the reporting period. Actual results could differ from those estimates.

R. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. 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 Charter School's California Public Employees' Retirement System (CalPERS) and California State Teachers Retirement System (STRS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. FUND BALANCE

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *"Fund Balance Reporting and Governmental Fund Type Definitions"*, the Charter is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

Nonspendable Fund Balance reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

Restricted Fund Balance reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

Committed Fund Balance reflects amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

Assigned Fund Balance reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the Charter's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

Unassigned Fund Balance represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Charter considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

For purposes of measuring the Charter School's OPEB liability, deferred outflows of resources and deferred inflows of resources, information about the fiduciary net position of the Charter's OPEB Plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

V. DEFERRED INFLOWS AND OUTFLOWS

In addition to assets, the statement of net position includes a separate sections for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

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

W. SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS (SBITA)

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction. The long-term liability and corresponding asset for SBITAs are recorded in the financial statements to the extent that the Charter's capitalization threshold is met, $250,000. Amortization of related assets using the straight-line method over the life of the contract. As of June 30, 2024, the Charter did not have any financial leases that met the threshold.

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 consist of the following:

	Governmental Activities
Cash in County Treasury	$ 66,660,108
Cash in revolving fund	1,050,500
Total cash held	$ 67,710,608

A. Cash in County Treasury

Pooled Funds

In accordance with Education Code Section 41001, the Charter maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The Charter is considered to be an involuntary participant in an external investment pool. The fair value of the Charter School's investment in the pool is reported in the financial statements at amounts based upon the Charter School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 274 days. The pool is rated AAA by Standard and Poor's. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk

The Charter does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2024, the Charter had no significant interest rate risk related to cash and investments held.

Credit Risk

The Charter does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk

The Charter does not place limits on the amount it may invest in any one issuer. At June 30, 2024, the Charter had no concentration of credit risk.

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions and Transfers	Deletions and Transfers	Balance June 30, 2024
Non-depreciable assets:				
Land	$ 1,336,000	$ -	$ 1,336,000	$ -
Work in progress	-	899,674	-	899,674
Total non-depreciable assets	1,336,000	899,674	1,336,000	899,674
Depreciable assets:				
Site Improvements	43,650	5,915	-	49,565
Buildings and improvements	2,036,123	6,881,354 *	1,442,956	7,474,521
Equipment	284,968	51,279	-	336,247
Total depreciable assets	2,364,741	6,938,548	1,442,956	7,860,333
Totals, at cost	3,700,741	7,838,222	2,778,956	8,760,007
Accumulated depreciation:				
Site Improvements	(33,646)	(10,003)	-	(43,649)
Buildings and improvements	(250,358)	(17,795)	(194,799)	(73,354)
Furniture and equipment	(205,994)	(27,949)	-	(233,943)
	(489,998)	(55,747)	(194,799)	(350,946)
Depreciable assets, net	1,874,743	6,882,801	1,248,157	7,509,387
Capital assets, net	$ 3,210,743	$ 7,782,475	$ 2,584,157	$ 8,409,061

*The building purchased in the fiscal year 2023-24 was not placed in use as of June 30, 2024.

Depreciation expense for the year ended June 30, 2024 was allocated as follows:

Instruction	$ 109,702
Instructional Library and Technology	19,597
Plant Services	9,753
Total depreciation expense	$ 139,052

4. LONG-TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term debt for the year ended June 30, 2024 is shown below:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Balance Due In One Year
Net pension liability	$ 49,506,505	$ 6,194,539	$ -	$ 55,701,044	$ -
Net OPEB liability	564,505	12,691	-	577,196	-
Compensated Absences	621,952	162,510	-	784,462	784,462
Totals	$ 50,692,962	$ 6,369,740	$ -	$ 57,062,702	$ 784,462

Net Pension Liability

Net pension liability is accrued in accordance with provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions.* Employee Retirement Systems are discussed further in Note 6 to the basic financial statements.

Net OPEB Liability

Net Other Post-Employment Benefits (OPEB) liability is accrued in accordance with provisions of Statement No. 75, *Accounting and Financial Reporting for Other Post-Employment Benefits.* Post-employment benefits are discussed further in Note 7 to the basic financial statements.

5. FUND BALANCES

The Charter reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

	General Fund
Nonspendable:	
Revolving Cash	$ 1,050,500
Prepaid Expenses	563,394
Total Nonspendable	1,613,894
Restricted:	
Educator Effectiveness, FY 2021-22	114,445
Arts, Music, and Instructional Materials Discretionary Block Grant	1,012,233
Dual Enrollment Opportunities	232,734
A-G Access/Success Grant	430,350
A-G Learning Loss Mitigation Grant	216,905
Other Restricted State	86,772
Other Restricted Local	214,786
Total Restricted	2,308,225
Committed:	
Board Approved Economic Uncertainty	3,053,991
Economic Uncertainty per MOU with Authorizer	33,933,234
Total Committed	36,987,225
Assigned:	
PERS/STRS Increases	2,000,000
Technology Purchases	2,000,000
Facilities Acquisitions	10,000,000
Total Assigned	14,000,000
Unassigned:	
Reserve for Economic Uncertainties	16,615,620
Total Unassigned	16,615,620
Total Fund Balances	$ 71,524,964

6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

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

State Teachers' Retirement System (STRS)

The Charter contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	CalPERS		CalSTRS	
Hire date	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	8%	10.25%	10.21%
Required employer contribution rates	26.680%	26.680%	19.10%	19.10%

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan 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 year, with an additional amount to finance any unfunded accrued liability. The Charter is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

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.

For the year ended June 30, 2024, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	CalPERS	STRS	Total
Contributions - employer	$ 2,375,105	$ 6,581,769	$ 8,956,874
On behalf contributions - state	-	2,937,153	2,937,153
Total	$ 2,375,105	$ 9,518,922	$ 11,894,027

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

As of June 30, 2024, the Charter's reported net pension liabilities for its proportionate share of the net pension liability of the Plans' of:

	Proportionate Share of Net Pension Liability
CalPERS	$ 17,375,836
STRS	38,325,208
Total Net Pension Liability	$ 55,701,044

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The Charter's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 rolled forward to June 30, 2023 using standard update procedures. The Charter's proportion of the net pension liability was based on a projection of the Charter's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Charter's proportionate share of the net pension liability for the Plan as of June 30, 2022 and 2023 was as follows:

Measurement Dates	Fiscal Year	CalPERS	STRS
June 30, 2022	2022-23	0.04972%	0.04663%
June 30, 2023	2023-24	0.04800%	0.05032%
Change - Increase (Decrease)		-0.00172%	0.00370%

For the year ended June 30, 2024, the Charter recognized pension expense of $1,918,396. At June 30, 2024, the Charter reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 2,375,105	$ -	$ 9,518,922	$ -	$ 11,894,027	$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2022-23	5,865	239,750	206,504	1,435,539	212,369	1,675,289
Changes of Assumptions	1,207,690	-	6,944,569	-	8,152,259	-
Differences between Expected and Actual Experience	598,808	410,075	2,705,052	5,693,383	3,303,860	6,103,458
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	287,893	486,582	6,814,707	736,980	7,102,600	1,223,562
Net differences between projected and actual investment earnings on pension plan investments	1,180,058	-	-	7,531,566	1,180,058	7,531,566
Total	$ 5,655,419	$ 1,136,407	$ 26,189,754	$ 15,397,468	$ 31,845,173	$ 16,533,875

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The amounts 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, 2025. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2025	$ 623,752	$ 13,853	$ 637,605
2026	236,185	(1,435,895)	(1,199,710)
2027	912,772	1,383,263	2,296,035
2028	371,198	785,395	1,156,593
2029	-	84,442	84,442
Thereafter	-	442,306	442,306
Total	$ 2,143,907	$ 1,273,364	$ 3,417,271

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [(1)]	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

[(1)] Net of pension plan investment expenses, including inflation.

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing morality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

STRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP–2019) table issued by the Society of Actuaries.

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. These discount rates are equal to the long-term expected rate of return of the respective plan assets and are net of investment expense but not reduced for administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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 projected portfolio return. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are on the following table:

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	CalPERS	
Asset Class	Assumed Asset Allocation	Real Return [a][b]
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.0%	

[a] An expected inflation of 2.30% used for this period.
[b] Figures are based on the 2021-22 Asset Liability Management study.

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption 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 STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2023 measurement date, are summarized in the following table:

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	STRS	
Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return [(a)]
Public Equity	38.0%	5.25%
Real Estate	15.0%	4.05%
Private Equity	14.0%	6.75%
Fixed Income	14.0%	2.45%
Risk Mitigating Strategies	10.0%	2.25%
Inflation Sensitive	7.0%	3.65%
Cash/Liquidity	2.0%	0.05%
Total	100%	

[(a)] 20-year average.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Charter's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Charter'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:

	CalPERS		
	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	$ 26,021,160	$ 17,375,836	$ 11,367,930

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	$ 59,565,450	$ 38,325,208	$ 15,529,427

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports available on the CalPERS' and STRS' websites.

Payable to the Pension Plan

As of June 30, 2024, the Charter had no outstanding required contributions to the pension plans.

7. OTHER POSTEMPLOYEMENT BENEFITS

General Information about the OPEB Plan

Plan description:
The Charter's defined benefit Other Post Employment Benefit Program (the Plan), provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to management who are eligible to retire from the Charter School and have completed a minimum of 5 years of employment with the Charter School. The plan does not issue separate financial statements. Health care benefits are provided for management employees who are eligible to retire under a single employer defined benefit OPEB plan, and have completed a minimum of 5 years of employment with the Charter School and are at least 55 and has not yet reached 65. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2024, the Charter has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the Charter School's total OPEB liability.

The Board of Directors has the authority to establish or amend the benefit terms offered by the Plan. The Board of Director's also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms:
For the fiscal year ended June 30, 2024, the Charter had 14 active employees, 2 inactive employees or beneficiaries and 0 retired employees receiving benefits.

Benefits Provided:
The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are not eligible for coverage. Only management employees of the Charter in a management position prior to July 1, 2018 and who remain continuously employed in a management position prior to retirement are eligible to receive postemployment health care benefits. No other employees are not eligible to receive postemployment health care benefits.

Contributions:
California Government Code specifies that the Charter School's contribution requirements for covered employees are established and may be amended by the Board of Directors. Retirees participating in the group insurance plans offered by the Charter have 100% of the active premiums paid for by the Charter. In future years, contributions are assumed to increase at the same rate as premiums. The Charter's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65.

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Charts Net OPEB Liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022.

Actuarial Assumptions: The Net OPEB Liability in June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	Market value of assets
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
Discount rate	4.13% for all plan liabilities as of June 30, 2023
	4.09% for all plan liabilities as of June 30, 2022
Salary increases	3.00% per year
General inflation rate	2.50% per year
Investment rate of return	4.13%
Healthcare cost trend rate	6.8% and fluctuate down to 3.9% for years 2076 and later

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2022, Measurement Date	$ 564,505	$ -	$ 564,505
Changes for the year:			
Service cost	21,949	-	21,949
Interest	23,343	-	23,343
Difference between expected and actual experience		-	-
Plan experience	-	-	-
Employer contributions	-	31,452	(31,452)
Net investment income	-	-	-
Benefit payments	(31,452)	(31,452)	-
Changes of assumptions	(1,149)	-	(1,149)
Administrative expense	-	-	-
Net changes	12,691	-	12,691
Balances at June 30, 2023, Measurement Date	$ 577,196	$ -	$ 577,196

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Discount Rate:
The discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2023 measurement date. The rate increased from 4.09 percent; the rate used as of June 30, 2022 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from school districts will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates:
The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current discount rate:

	1% Decrease (3.13%)	Discount Rate (4.13%)	1% Increase (5.13%)
Net OPEB liability (asset)	$ 606,433	$ 577,196	$ 549,034

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.
The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Current Trend - 1%	Current Trend	Current Trend + 1%
Net OPEB liability (asset)	$ 535,230	$ 577,196	$ 624,239

OPEB plan assets
The plan did not have any assets as of June 30, 2024.

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Charter recognized OPEB expense of $26,643. At June 30, 2024, the Charter reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 38,699	$ 86,613
Differences between expected and actual experience	-	120,620
Deferred contributions	40,560	-
Total	$ 79,259	$ 207,233

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

Year Ended June 30	Total Deferred Outflows/(Inflows) of Resources
2025	$ 9,185
2026	(29,871)
2027	(28,689)
2028	(27,355)
2029	(22,497)
Thereafter	(28,747)
Total	$ (127,974)

Payable to the OPEB Plan:
There were no amounts payable to the plan as of June 30, 2024.

8. EXCESS EXPENDITURES OVER APPRORIATION

For the year ended June 30, 2024, there were excess expenditures in the amount of $2,937,034 for employees related to the additional and CalSTRS On-Behalf contributions in the current year. The Charter incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised. Excess of expenditures over appropriations for the year ended June 30, 2024 were as follows:

	Excess Expenditures
General Fund	
Employee benefits	$ 2,937,034

The excess is not in accordance with Education Code 42600.

9. JOINT VENTURES

Schools Insurance Authority

The Charter is a member of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program. The program covers workers' compensation, property/liability, dental and health and welfare insurance. The membership includes the school charters in Placer, Sacramento and El Dorado counties and their respective county offices. The Executive Board controls the operations of SIA, including selections of management and approval of operating budgets.

The relationship between Visions In Education Charter School and SIA is such that SIA is not a component unit of the Charter for financial reporting purposes.

Condensed financial information of SIA for the most recent fiscal year is available as follows:

	SIA June 30, 2023*
Total Assets	$ 223,071,864
Deferred Outflows of Resources	4,747,151
Total Liabilities	106,527,925
Deferred Inflows of Resources	1,649,206
Net Position	$ 119,641,884
Revenues	$ 85,331,266
Expenditures	88,923,126
Change in Net Position	$ (3,591,860)

* Most recent information available.

Audited financial statements for SIA are prepared annually and can be obtained from the Authority's finance director.

10. COMMITMENTS AND CONTINGENCIES

The Charter is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the Charter.

Also, the Charter has received federal and state funds for specific purposes that are subject to review or 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.

11. SUBSEQUENT EVENTS

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2024 through October 9, 2024, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL

GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
REVENUES				
LCFF sources	$ 79,442,278	$ 86,836,935	$ 86,836,935	$ -
Federal revenue	1,991,863	1,324,879	1,324,877	(2)
Other state revenues	6,928,402	10,255,816	13,192,961	2,937,145
Other local revenues	445,000	3,386,421	3,635,602	249,181
Total revenues	88,807,543	101,804,051	104,990,375	3,186,324
EXPENDITURES				
Certificated salaries	34,500,931	37,763,927	37,763,911	16
Classified salaries	8,440,823	9,301,126	9,301,108	18
Employee benefits	17,223,706	17,481,029	20,418,063	(2,937,034)
Books and supplies	17,121,519	12,438,769	12,438,769	-
Services and other operating expenditures	13,703,271	14,033,465	14,033,452	13
Capital outlay	10,000,000	7,844,392	7,844,392	-
Total expenditures	100,990,250	98,862,708	101,799,695	(2,936,987)
Excess (deficiency) of revenues over expenditures	(12,182,707)	2,941,343	3,190,680	249,337
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	-	2,683,024	2,683,024	-
Total other financing sources (uses)	-	2,683,024	2,683,024	-
Net change in fund balances	(12,182,707)	5,624,367	5,873,704	249,337
Fund balances, July 1, 2023	65,651,260	65,651,260	65,651,260	-
Fund balances, June 30, 2024	$ 53,468,553	$ 71,275,627	$ 71,524,964	$ 249,337

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CalPERS	June 30, 2014 [1]	June 30, 2015 [1]	June 30, 2016 [1]	June 30, 2017 [1]	June 30, 2018 [1]	June 30, 2019 [1]	June 30, 2020 [1]	June 30, 2021 [1]	June 30, 2022 [1]	June 30, 2023 [1]
Proportion of the net pension liability (asset)	0.04031%	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%	0.04656%	0.05050%	0.04972%	0.04800%
Proportionate share of the net pension liability (asset)	$ 4,576,551	$ 6,257,622	$ 8,223,987	$ 9,802,765	$ 8,564,421	$ 12,887,171	$ 14,284,673	$ 10,268,116	$ 17,108,577	$ 17,375,836
Covered payroll [2]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116	$ 6,545,770	$ 6,881,655	$ 7,901,597
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%	248.61%	219.90%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%
Proportionate share of aggregate employer contributions [3]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636	$ 1,745,876	$ 2,108,146

STRS	June 30, 2014 [1]	June 30, 2015 [1]	June 30, 2016 [1]	June 30, 2017 [1]	June 30, 2018 [1]	June 30, 2019 [1]	June 30, 2020 [1]	June 30, 2021 [1]	June 30, 2022 [1]	June 30, 2023 [1]
Proportion of the net pension liability (asset)	0.03101%	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%	0.04357%	0.04801%	0.04663%	0.05032%
Proportionate share of the net pension liability (asset)	$ 18,120,470	$ 22,073,361	$ 27,177,243	$ 30,364,698	$ 34,928,797	$ 35,917,455	$ 42,225,768	$ 21,847,642	$ 32,397,928	$ 38,325,208
Covered payroll [2]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368	$ 29,107,358	$ 27,040,471	$ 30,255,262
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%	119.81%	126.67%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%
Proportionate share of aggregate employer contributions [3]	$ 1,139,432	$ 1,351,347	$ 1,796,851	$ 2,189,134	$ 2,919,237	$ 3,479,998	$ 4,265,436	$ 4,924,965	$ 5,164,730	$ 5,778,755

[1] Historical information is required only for measurement periods for which GASB 68 is applicable. This is the measurement date of the actuary report.

[2] Covered payroll is the payroll on which contributions to a pension plan are based.

[3] The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF PENSION CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CalPERS	Fiscal Year 2014-15 [1]	Fiscal Year 2015-16 [1]	Fiscal Year 2016-17 [1]	Fiscal Year 2017-18 [1]	Fiscal Year 2018-19 [1]	Fiscal Year 2019-20 [1]	Fiscal Year 2020-21 [1]	Fiscal Year 2021-22 [1]	Fiscal Year 2022-23 [1]	Fiscal Year 2023-24 [1]
Contractually required contribution [2]	$ 484,214	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636	$ 1,745,876	$ 2,108,146
Contributions in relation to the contractually required contribution [2]	(494,420)	(600,406)	(721,182)	(830,086)	(1,397,670)	(1,322,516)	(1,502,930)	(1,753,126)	(2,107,913)	(2,375,105)
Contribution deficiency (excess)	$ (10,206)	$ (47,174)	$ (129,353)	$ (102,867)	$ (739,665)	$ (216,269)	$ 240,448	$ (253,490)	$ (362,037)	$ (266,959)
Covered payroll [3]	$ 4,113,618	$ 4,669,807	$ 4,261,442	$ 4,682,371	$ 3,643,035	$ 5,609,487	$ 8,422,116	$ 6,545,770	$ 6,881,655	$ 7,901,597
Contributions as a percentage of covered payroll [3]	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%

STRS	Fiscal Year 2014-15 [1]	Fiscal Year 2015-16 [1]	Fiscal Year 2016-17 [1]	Fiscal Year 2017-18 [1]	Fiscal Year 2018-19 [1]	Fiscal Year 2019-20 [1]	Fiscal Year 2020-21 [1]	Fiscal Year 2021-22 [1]	Fiscal Year 2022-23 [1]	Fiscal Year 2023-24 [1]
Contractually required contribution [2]	$ 1,139,432	$ 1,351,347	$ 1,796,851	$ 2,189,134	$ 2,919,237	$ 3,479,998	$ 4,265,436	$ 4,924,965	$ 5,164,730	$ 5,778,755
Contributions in relation to the contractually required contribution [2]	(1,331,845)	(1,757,827)	(2,157,347)	(2,643,500)	(3,453,747)	(4,134,609)	(4,200,374)	(4,612,379)	(5,842,122)	(6,581,769)
Contribution deficiency (excess)	$ (192,413)	$ (406,480)	$ (360,496)	$ (454,366)	$ (534,510)	$ (654,611)	$ 65,062	$ 312,586	$ (677,392)	$ (803,014)
Covered payroll [3]	$ 12,831,441	$ 12,594,101	$ 14,283,394	$ 15,170,714	$ 17,931,431	$ 20,350,865	$ 26,411,368	$ 29,107,358	$ 27,040,471	$ 30,255,262
Contributions as a percentage of covered payroll [3]	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%	19.100%	19.100%

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

(3) Covered payroll is the payroll on which contributions to a pension plan are based.

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHANGES IN THE CHARTER'S NET OPEB LIABILITY AND RELATED RATIOS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Fiscal Year Ended, June 30,	2024*	2023*	2022*	2021*	2019*	2018*
Total OPEB liability						
Service cost	$ 21,949	$ 46,821	$ 42,612	$ 43,971	$ 43,982	$ 46,288
Interest	23,343	15,671	17,451	18,457	21,899	17,435
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(48,412)	-	(86,457)	(328,539)	-
Changes of assumptions	(1,149)	(106,572)	16,536	24,930	266,633	(22,670)
Benefit payments	(31,452)	(30,045)	(5,961)	(2,391)	(18,152)	(23,294)
Net change in total OPEB liability	12,691	(122,537)	70,638	(1,490)	(14,177)	17,759
Total OPEB liability - beginning	564,505	687,042	616,404	617,894	580,223	562,464
Total OPEB liability - ending (a)	$ 577,196	$ 564,505	$ 687,042	$ 616,404	$ 566,046	$ 580,223
Plan fiduciary net position						
Contributions - employer	$ 31,452	$ 30,045	$ 5,961	$ 2,391	$ 18,152	$ 23,294
Net investment income	-	-	-	-	-	-
Benefit payments	(31,452)	(30,045)	(5,961)	(2,391)	(18,152)	(23,294)
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-	-	-
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -
Charter's net OPEB liability - ending (a) - (b)	$ 577,196	$ 564,505	$ 687,042	$ 616,404	$ 566,046	$ 580,223
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 2,742,528	$ 2,705,470	$ 2,417,280	$ 3,298,516	$ 3,143,880	$ 2,740,537
Charter's net OPEB liability as a percentage of covered-employee payroll	21.0%	20.9%	28.4%	18.7%	18.0%	21.2%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2024) are shown in the table.

See notes to required supplementary information.

1. PURPOSE OF SCHEDULES

A - Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP) and Actual – General Fund

The Charter employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Directors to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information.

B - Schedule of Changes in the Charter's Net OPEB Liability and Related Ratios

Benefit changes: There were no changes to benefits.

Changes of assumptions: The discount rate increased from 4.09% as of June 30, 2022 to 4.13% as of June 30, 2023.

Fiscal year 2018 was the first year of implementation, therefore only seven years are shown. The schedule below summarizes the estimates used by the actuary of OPEB.

Funding method	Entry Age Normal Cost
Amortization method	Level percentage of pay
Asset valuation method	Market value of assets
Municipal bond index	S&P General Obligation Municipal Bond 20 Year High Grade Index
General inflation rate	2.50% per year
Healthcare cost trend rate	6.8% and fluctuate down to 3.9% for years 2076 and later
Salary increases	3.00% per year; since benefits do not depend on salary, this is used only to allocate the actuarial cost of benefits between service years
Investment rate of return	4.13%

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the Charter's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the Charter. In the future, as data becomes available, ten years of information will be presented.

Changes in Assumptions
There were no changes in assumptions for CalPERS and CalSTRS.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuations for both CalPERS and CalSTRS.

D - Schedule of Pension Contributions

If an employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plans (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. In the future, as data becomes available, ten years of information will be presented.

	CalPERS	STRS
Valuation Date	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth Rate	2.80%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [(1)]	6.90%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

[(1)] Net of pension plan investment expenses, including inflation.

SUPPLEMENTARY INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2024

Visions In Education was established in April 1995. There were no changes in the boundaries of the Charter during the year. The Charter is a political subdivision of the State of California. The Charter currently operates an online school program.

BOARD OF DIRECTORS

Name	Office	Term Expires June 30,
Mark Holman	Chairperson	2026
Terrence Shelton	Vice-Chairperson	2026
Clark Shueh	Member	2024
Sandra Morales	Member	2024
Vacant	Member	2025

ADMINISTRATION

Steve Olmos, Ed.D.
Superintendent

Betty Brady
Assistant to the Superintendent and Board of Directors

Larry Falcon
Board Secretary

Micah Studer, Ed.D.
Chief Academic Officer

Tom Tafoya
Chief Operations Officer

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Second Period Report	Revised Second Period Report*	Annual Report
Elementary			
TK through third	1,628.46	1,628.07	1,638.31
Fourth through Eighth	1,775.78	1,775.48	1,786.14
Special Education	7.24	8.69	8.69
Subtotal	3,411.48	3,412.24	3,433.14
Secondary			
Ninth through Twelfth	3,331.69	3,331.69	3,335.34
Special Education	4.53	4.53	4.53
Subtotal	3,336.22	3,336.22	3,339.87
Total	6,747.70	6,748.46	6,773.01

*The revision to the Second Period of Attendance report was not a result of the audit.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

The Charter only offers independent study. There is no instructional time.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2024

There are no charter schools reported.

VISIONS IN EDUCATION CHARTER SCHOOL

RECONCILIATION OF ANNUAL FUNANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

There were no audit adjustments made to any funds of the Charter.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number		Federal Expenditures
U.S. Department of Education				
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	*	$1,188,260
84.424	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396		75,000
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346		61,617
	Total U.S. Department of Education			1,324,877
	Total Federal Programs			$ 1,324,877

* Tested as major program.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Adopted Budget 2024/2025	Actuals 2023/2024	Actuals 2022/2023	Actuals 2021/2022
General Fund				
Revenues and Other Financial Sources	$ 105,864,752	$ 107,673,405	$ 99,569,121	$ 77,038,168
Expenditures	106,735,304	101,799,701	81,258,251	69,327,827
Other Uses and Transfers Out	-	-	-	-
Total Outgo	106,735,304	101,799,701	81,258,251	69,327,827
Change in Fund Balance	(870,552)	5,873,704	18,310,870	7,710,341
Ending Fund Balance	$ 70,654,412	$ 71,524,964	$ 65,651,260	$ 47,340,390
Available Reserves	$ 17,578,403	$ 16,615,620	$ 26,244,382	$ 5,629,273
Reserve for Economic Uncertainties	$ 16,966,617	$ 16,615,620	$ 25,666,666	$ 5,629,273
Unassigned Fund Balance	$ 611,786	$ -	$ 577,716	$ -
Available Reserves as a Percentage of Total Outgo	16.5%	16.3%	32.3%	8.1%
Total Long-Term Debt	$ 56,278,240	$ 57,062,702	$ 50,692,962	$ 33,472,769
Average Daily Attendance at P-2	7,133	6,748	6,308	6,326

The general fund balance has increased by $31,894,915 over the past two years.

The Charter experienced an operating surplus in all the past three years and anticipates incurring a deficit during fiscal year 2024-2025.

Total long-term liabilities have increased by $23,589,933 over the past two years due to the increases in the net pension liability and the net OPEB liability.

Average Daily Attendance (ADA) has increased by 422 over the past two years. The Charter anticipates an increase in the fiscal year 2024-2025.

1. PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

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

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter and whether the Charter complied with the provisions of Education Code Sections 46200 through 46206. Charters must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b).

C. Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

E. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Charter and is presented under the modified accrual basis of accounting. Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The Charter has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

F. Schedule of Financial Trends and Analysis

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

2. EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of Charters which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2024, the Charter has not adopted such a program.

OTHER INDEPENDENT AUDITOR'S REPORTS

James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Directors
Visions In Education
Carmichael, California

Report on Compliance

Opinion

We have audited the Visions In Education (the "Charter") compliance with the requirements specified in the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting applicable to the Charter's state program requirements identified below for the year ended June 30, 2024.

In our opinion, Visions In Education complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. 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 Charter 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 opinion. Our audit does not provide a legal determination of the Charter'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 the Charter's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists.

The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter'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 *2023-24 Guide for Annual Audits of K-12 Local Education 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 Charter'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 Charter'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Charter's compliance with the state laws and regulations applicable to the following items:

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
General Requirements	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation Reimbursement	No, see below

School Districts, County Offices of Education and Charter Schools	
Description	**Procedures Performed**
Arts and Music in Schools	Yes
After/Before Schools Education and Safety Program	No, see below
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	No, see below
Expanded Learning Opportunities Program	No, see below
Transitional Kindergarten	No, see below

Charter Schools	
Description	**Procedures Performed**
Attendance	Yes
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Attendance, Teacher Certification and Misassignments, Kindergarten Continuance, Independent Study, Continuation Education, Instructional Time, Instructional Materials, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Early Retirement Incentive, Gann Limit Calculation, School Accountability Report Card, Juvenile Court Schools, Middle or Early College High Schools, K-3 Grade Span Adjustment, Apprenticeship: Related and Supplemental Instruction, Comprehensive School Safety Plan, Home to School Transportation Reimbursement, and District of Choice because the Charter is a charter school only and those sections do not apply to charter schools.

We did not perform any procedures related to After/Before School Education and Safety Program and Independent Study-Course Based because they were not offered in the current year.

We did not perform any procedures related to Expanded Learning Opportunities Grant (ELO-G) because the Charter did not have any expenditures in the current year.

We did not perform audit procedures on Career Technical Education Incentive Grant as the District did not receive funding in the current year.

We did not perform any procedures related to Expanded Learning Opportunities Program because no funding was received in the current year.

We did not perform any procedures related to Transitional Kindergarten because the Charter is nonclassroom based.

We did not perform any procedures related to Annual Instructional Minutes – Classroom Based and Mode of Instruction because the Charter is nonclassroom based.

We did not perform any procedures related to Charter School Facility Grant Program because the Charter did not receive any funding from this program.

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.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 for 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 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2024

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

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Visions In Education Charter School
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Visions In Education Charter School's basic financial statements, and have issued our report thereon dated October 9, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Visions in Education Charter School'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 Visions In Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Visions In Education'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financials 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result 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.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2024

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Visions In Education
Carmichael, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Visions In Education's (the "Charter") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Charter's major federal programs for the year ended June 30, 2024. The Charter's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Charter complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance 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 Charter and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Charter'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 the Charter's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Charter'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 Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Charter's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 Charter's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Charter'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control over compliance. Accordingly, no such opinion is expressed.

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 identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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 material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

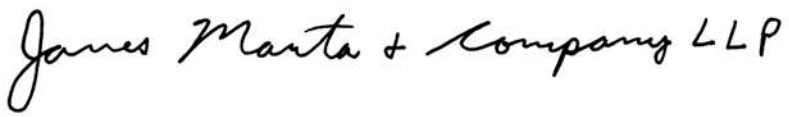
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Visions In Education as of and for the year ended June 30, 2024, and have issued our report thereon dated October 9, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 9, 2024

FINDINGS AND RECOMMENDATIONS

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I – Summary of Audit Results

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	___X__ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	___X__ No	None reported
Noncompliance material to financial statements noted?	_____ Yes	___X__ No	

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	___X__ No	
Significant deficiency(ies) identified?	_____ Yes	___X__ No	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance Section 200.516(a)	_____ Yes	___X__ No	

Identification of major programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.010	ESEA (ESEA): Title I, Part A, Basic Grants Low-Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000		
Auditee qualified as low-risk auditee?	_____ Yes	___X__ No	

State Awards

Internal control over state programs:			
Material weakness(es) identified?	_____ Yes	___X__ No	
Significant deficiency(ies) identified not considered to be material weaknesses?	_____ Yes	___X__ No	None reported
Type of auditor's report issued on compliance for state programs**:**	Unmodified		

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – State Award Findings and Questioned Costs

No matters were reported.

VISIONS IN EDUCATION CHARTER SCHOOL

STATUS OF PRIOR YEAR RECOMMENDATIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.14**

MEETING DATE: **06/24/2025**

SUBJECT: 2024-2025 Actuarial Report Other Post-Employment Benefits (OPEB)

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the other post-employment benefits (OPEB) liability reported in the district's financial statements for the fiscal year ending June 30, 2025 in the amount of $117,036,258.

RATIONALE/BACKGROUND:
GASB (Governmental Accounting Standards Board) 75 is an accounting and financial reports provision that requires the district and other governmental entities to measure and report the liabilities associated with postemployment benefits, such as retiree health benefits. The retiree benefits are known as "other post-employment benefits" or OPEB.

The district's outstanding accrued liability is $117,036,258. This figure represents the liabilities regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. This is the figure that will be represented on the financial statements.

ATTACHMENT(S):
1. OPEB Actuarial Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicole Buvert, Employee Benefits and Processing Specialist
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

June 6, 2025

Joel Ryan
Chief Financial Officer
San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95608

Re: San Juan Unified School District Other Post-Employment Benefits
June 30, 2024, Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2025

Dear Mr. Ryan:

We are pleased to enclose our actuarial report providing information needed for the June 30, 2025, accounting of other post-employment benefit (OPEB) liabilities for the San Juan Unified School District (the District). The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2024, in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2025.

The exhibits presented in this report reflect that the District is financing its OPEB liability on a pay-as-you-go basis. Please let us know if we can be of assistance in preparing illustrations of how prefunding impacts the OPEB liability required to be reported under GASB 75.

The valuation results are based on the employee data and details on plan benefits provided to us by the District. As with any analysis, the soundness of the report is dependent on the inputs. We encourage you to review the information shown in the report to be comfortable that it matches your records. *The District's total OPEB contribution for fiscal year 2024/25 is an estimate.* We are happy to update this when actual information for this period is available.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District staff who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,

Catherine L. MacLeod

Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal and Consulting Actuary

Enclosure

San Juan Unified School District

Actuarial Valuation of Other Post-Employment Benefit Programs As of June 30, 2024

& GASB 75 Report for the Fiscal Year Ending June 30, 2025

Submitted June 2025

MacLeod Watts

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A. Executive Summary

This report presents the results of the June 30, 2024, actuarial valuation and the accounting information for financial reporting of the other post-employment benefit (OPEB) program of the San Juan Unified School District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2025.

Important background information regarding the valuation process can be found in Appendix 2. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Results of the June 30, 2024, valuation may be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2026. If there are any significant changes in plan members, plan benefits or eligibility and/or OPEB funding policy, an earlier valuation might be required or appropriate.

OPEB Obligations of the District

The District offers continuation of medical and dental coverage to its retiring employees. This coverage may create one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities**: An "explicit subsidy" exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays a portion of medical and dental premiums for qualifying retirees prior to age 65. Details are provided in Supporting Information Section 2.

- **Implicit subsidy liabilities**: An "implicit subsidy" exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the District's program, the premium rates for retirees are determined separately prior to and after eligibility for Medicare based on retiree experience alone, without consideration of active employee claims experience. We assume that retiree premiums are set at a level sufficient to cover retiree claims.

  As is the nature of group premium rate structures, retirees are expected to experience higher claims than the premiums they pay at some ages, where at other ages, the reverse may be true. We prepared analysis described in Appendix 3: MacLeod Watts Age Rating Methodology. The result of this analysis indicates using retiree medical and dental premium rates without age-based adjustments serves as a reasonable basis for projecting the OPEB liability.

  The District does not subsidize retiree health costs after age 65. Any subsidy between retirees ages 65 and older is paid by the retirees and not by the District.

OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. "Prefunding" is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust

Executive Summary
(Continued)

assets. Pay-as-you-go, or "PAYGO", is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District is currently financing its OPEB liability on a pay-as-you-go basis. With the District's approval, the discount rate used in this valuation is based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index. On the June 30, 2024, measurement date, this rate was 3.93%.[1]

Actuarial Assumptions

The actuarial "demographic" assumptions (i.e., rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering District employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits.

We note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent, and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

Important Dates Used in the Valuation

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2025
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023, to June 30, 2024
Valuation Date	June 30, 2024

[1] The discount rate on the prior measurement date was 3.86%, determined using the Fidelity 20 Year AA General Obligation Municipal Bond Index. This index was discontinued because it no longer appears to comply with GASB 75 paragraph 36.b.

Executive Summary
(Concluded)

Updates Since the Prior Report

No benefit changes were reported to MacLeod Watts since the June 2022 valuation was prepared. With the updated employee census and premium data provided for the June 2024 valuation, we determined "plan experience", the difference from expected plan liability projected from the prior valuation. We then reviewed and updated certain assumptions used to project the OPEB liability.

The Total OPEB Liability on the current measurement date is slightly higher than that reported one year ago, but lower than we expected it would be. Section C presents the new valuation results and the impact of the new assumptions and plan experience on the Total OPEB Liability. See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized.

Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2025

The plan's impact on Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources.

Items	For Reporting At Fiscal Year Ending June 30, 2025
Total OPEB Liability	$ 117,036,258
Fiduciary Net Position	-
Net OPEB Liability	**$ 117,036,258**
Adjustment for Deferred Resources:	
Deferred (Outflows)	(12,093,839)
Deferred Inflows	40,617,710
Impact on Statement of Net Position	**$ 145,560,129**
OPEB Expense, FYE 6/30/2025	**$ 6,144,992**

Important Notices

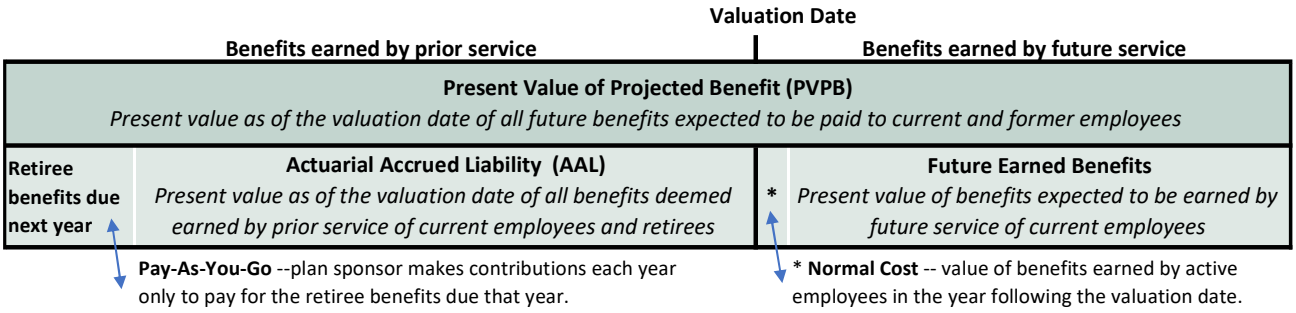
This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.

B. Valuation Process

This valuation is based on employee census data and benefits initially submitted to us by the District and clarified in various related communications. A summary of the employee data is provided in Supporting Information Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited, and we have otherwise relied on the District as to its accuracy. The valuation was prepared in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood that employees will elect coverage for themselves and their dependents are also applied.

We then calculate the present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.



The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This is the most common method used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFNC) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e., PVPB = AAL + PVFNC).

Valuation Process
(Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year's retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 70 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	*No equivalent term*
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	*No equivalent term*
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

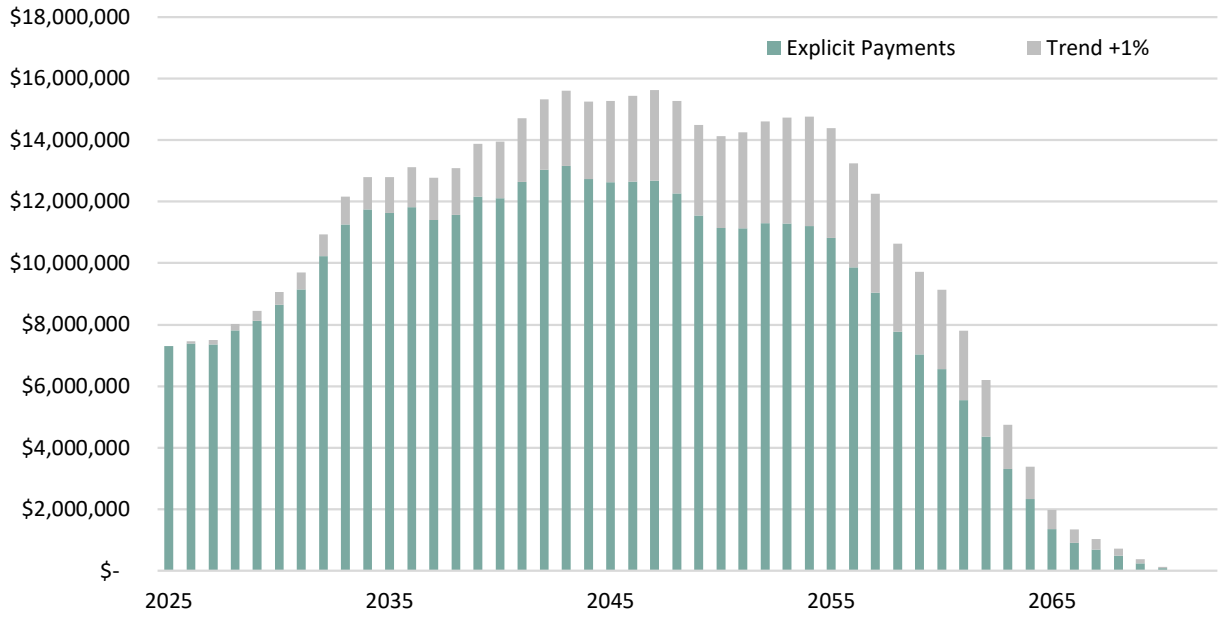
C. Valuation Results as of June 30, 2024

This Section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2024, valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected using the actuarial assumptions outlined in Supporting Information, Section 3.

Medical and dental coverage are offered provided and premiums paid for qualifying District retirees until age 65. Please see Supporting Information, Section 2 for details.

The following graph illustrates the other post-employment benefits projected to be paid each year on behalf of current retirees and current employees expected to retire from the District.

OPEB Payments
Projected to be Paid During Retirement to Current Employees and Retirees



- Amounts shown in green reflect explicit subsidy benefits, i.e., expected payments by the District toward retiree medical premiums.
- Those shown in yellow reflect the implicit subsidy benefits provided for pre-Medicare retirees (i.e., the excess of estimated retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage).
- The projections in gray reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18. Liabilities relating to these projected benefits are shown beginning on the following page.

Valuation Results as of June 30, 2024
(Continued)

This chart compares the results measured as of June 30, 2023, based on the prior valuation, with the results measured as of June 30, 2024, based on the current valuation.

Valuation Date	**6/30/2022**			**6/30/2024**		
Fiscal Year Ending	**6/30/2024**			**6/30/2025**		
Measurement Date	**6/30/2023**			**6/30/2024**		
Discount rate	3.86%			3.93%		
Number of Covered Employees						
Actives	4,220	3	4,223	4,558	2	4,560
Retirees	540	1	541	432	1	433
Total Participants	4,760	4	4,764	4,990	3	4,993
OPEB Subsidy Type	District	Choices	Total	District	Choices	Total
Actuarial Present Value of Projected Benefits						
Actives	$ 172,727,635	$ 61,846	$ 172,789,481	$ 185,521,471	$ 77,510	$ 185,598,981
Retirees	22,647,390	42,089	22,689,478	20,037,162	16,223	20,053,385
Total APVPB	195,375,025	103,935	195,478,959	205,558,633	93,733	205,652,366
Total OPEB Liability (TOL)						
Actives	94,148,011	26,972	94,174,984	96,943,163	39,710	96,982,873
Retirees	22,647,390	42,089	22,689,478	20,037,162	16,223	20,053,385
TOL	116,795,401	69,061	116,864,462	116,980,325	55,933	117,036,258
Fiduciary Net Position			-			-
Net OPEB Liability			116,864,462			117,036,258
Service Cost For the period following the measurement date	6,742,263	4,974	6,747,237	7,293,628	4,017	7,297,645

The Total OPEB Liability (TOL) increased by $171,796 from that reported one year ago. Part of the change in the TOL was expected and some of this change was unexpected. Changes in the TOL are discussed on the following page.

Valuation Results as of June 30, 2024
(Concluded)

Expected changes: The TOL was expected to increase by $5,373,866 through normal plan operation, i.e., from additional service and interest cost accruals reduced by benefits paid to retirees.

Unexpected changes decreased the expected TOL by $5,202,070 and fell into the following categories:

- *Benefit provisions:* The District reported no changes to the OPEB plan.
- *Plan experience* decreased the TOL by $4,271,519, reflecting results different than expected based on the prior valuation data and assumptions. The primary reasons are listed below.
- *Changes in assumptions* decreased the TOL by $930,551. The chart below shows the impact of each change. For more details, please see "Changes in Assumptions recognized During the Current Measurement Period" at the end of Supporting Information, Section 3.

This chart reconciles the TOL measured on June 30, 2023, to the TOL measured on June 30, 2024.

Reconciliation of Changes During Measurement Period	Total OPEB Liability
Balance at Fiscal Year Ending 6/30/2024 *Measurement Date 6/30/2023*	$ 116,864,462
Expected Changes During the Period:	
Service Cost	6,747,237
Interest Cost	4,655,063
Benefit Payments	(6,028,434)
Total Expected Changes During the Period	5,373,866
Expected at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 122,238,328
Unexpected Changes During the Period:	
Plan Experience:	
Premiums and Estimated Claims Other Than Expected	(1,530,006)
Prior Employee status changes other than expected	(2,368,720)
Retiree Deaths Other Than Expected	(92,097)
Liability Added For New Employees	761,874
Other Plan Experience	(1,042,570)
Assumption Changes:	
Change in Discount Rate	(541,970)
Updating CalSTRS Demographic Assumptions	2,450,108
Update To Healthcare Trend	(2,838,689)
Total Unexpected Changes During the Period	(5,202,070)
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 117,036,258

D. Accounting Information (GASB 75)

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year ending June 30, 2025. The District is classified for GASB 75 purposes as a single employer.

Deferred Contributions are an estimate and should be replaced with the actual amount when known.

Components of Net Position and Expense

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2025 *Measurement Date is June 30, 2024*	**District**	**Choices**	**Total**
Items Impacting Net Position:			
Total OPEB Liability	$ 116,980,325	$ 55,933	$ 117,036,258
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	116,980,325	55,933	117,036,258
Deferred (Outflows) Due to:			
Assumption Changes	(5,676,993)	(366)	(5,677,359)
Plan Experience	(484,563)	(32,666)	(517,229)
Investment Experience	-	-	-
Deferred Contributions	(5,891,371)	(7,880)	(5,899,251)
Deferred Inflows Due to:			
Assumption Changes	23,482,122	2,885	23,485,007
Plan Experience	17,128,741	3,962	17,132,703
Investment Experience	-	-	-
Impact on Statement of Net Position, FYE 6/30/2025	**$ 145,538,261**	**$ 21,868**	**$ 145,560,129**
Items Impacting OPEB Expense:			
Service Cost	$ 6,742,263	$ 4,974	$ 6,747,237
Cost of Plan Changes	-	-	-
Interest Cost	4,652,503	2,560	4,655,063
Expected Earnings on Assets	-	-	-
Recognition of Deferred Outflows:			
Assumption Changes	936,967	914	937,881
Plan Experience	87,308	9,573	96,881
Investment Experience	-	-	-
Recognition of Deferred (Inflows):			
Assumption Changes	(3,935,655)	(956)	(3,936,611)
Plan Experience	(2,342,576)	(12,883)	(2,355,459)
Investment Experience	-	-	-
OPEB Expense, FYE 6/30/2025	**$ 6,140,810**	**$ 4,182**	**$ 6,144,992**

Accounting Information
(Continued)

Change in Net Position During the Fiscal Year

The exhibit below (combined for District and Choices) shows the year-to-year changes in the components of Net Position. Separate results for the District and Choices groups are in Appendix 1.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2024** *6/30/2023*	**6/30/2025** *6/30/2024*	**Change During Period**
Total OPEB Liability	$ 116,864,462	$ 117,036,258	$ 171,796
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	116,864,462	117,036,258	171,796
Deferred (Outflows) Due to:			
Assumption Changes	(6,615,029)	(5,677,359)	937,670
Plan Experience	(614,110)	(517,229)	96,881
Investment Experience	-	-	-
Deferred Contributions	(6,028,434)	(5,899,251)	129,183
Deferred Inflows Due to:			
Assumption Changes	26,490,856	23,485,007	(3,005,849)
Plan Experience	15,216,643	17,132,703	1,916,060
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 145,314,388	$ 145,560,129	$ 245,741

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2024	$ 145,314,388
OPEB Expense (Income)	6,144,992
San Juan USD Contributions During Fiscal Year	(5,899,251)
Impact on Statement of Net Position, FYE 6/30/2025	$ 145,560,129

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ 5,899,251
Deterioration (Improvement) in Net Position	245,741
OPEB Expense (Income), FYE 6/30/2025	$ 6,144,992

Accounting Information
(Continued)

Recognition Period for Deferred Resources

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 8.09 years for the District and 3.00 years for Choices is the period used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

The liability changes attributable to the reported benefit change occurring during the period will be recognized immediately.

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources (combined) as of the fiscal year end June 30, 2025. Separate results for the District and Choices groups are provided in Appendix 1.

San Juan USD combined District and Choices	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Changes of Assumptions	$ 5,677,359	$ 23,485,007
Differences Between Expected and Actual Experience	517,229	17,132,703
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	5,899,251	-
Total	$ 12,093,839	$ 40,617,710

The District will recognize the Deferred Contributions in the next fiscal year. In addition, future recognition of these deferred resources is shown below.

For the Fiscal Year Ending June 30	**District**	**Choices**	**Combined**
2026	$ (5,253,956)	$ 6,811	$ (5,247,145)
2027	(5,236,318)	3,994	(5,232,324)
2028	(4,665,912)	6,084	(4,659,828)
2029	(4,370,403)	6,101	(4,364,302)
2030	(3,623,828)	3,216	(3,620,612)
Thereafter	(11,298,890)	(21)	(11,298,911)

Accounting Information
(Continued)

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2025 is 3.93%. Healthcare Cost Trend Rate was assumed to start at 6.0% increase effective January 2026 (known increases were applied as of January 2025) and grade to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.93%**	**Current 3.93%**	**Current + 1% 4.93%**
Net OPEB Liability (Asset)	124,949,552	117,036,258	109,509,908
Increase (Decrease)	7,913,294		(7,526,350)
% Increase (Decrease)	6.8%		-6.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	105,878,999	117,036,258	129,990,948
Increase (Decrease)	(11,157,259)		12,954,690
% Increase (Decrease)	-9.5%		11.1%

Separate results for the District and Choices groups are provided in Appendix 1.

Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Combined results for years since GASB 75 was implemented are shown in the table. Separate results for the District and Choices groups are provided in Appendix 1.

Fiscal Year End June 30	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	***6/30/2024***	***6/30/2023***	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.93%*	*3.86%*	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability								
Service Cost	$ 6,747,237	$ 6,734,139	$ 9,733,598	$ 8,677,026	$ 7,443,646	$ 7,479,653	$ 7,640,674	$ 8,222,343
Interest	4,655,063	4,322,773	2,921,516	3,442,719	4,006,726	4,704,410	4,697,188	3,858,622
Changes of benefit terms	-	-	-		-	-	-	-
Differences between expected and actual experience	(4,271,519)	-	(16,934,615)	-	865,424	-	(3,579,711)	-
Changes of assumptions	(930,551)	(1,312,024)	(20,932,012)	5,030,517	4,857,799	(8,303,445)	(4,655,008)	(5,886,181)
Benefit payments	(6,028,434)	(6,589,236)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Net change in total OPEB liability	171,796	3,155,652	$ (32,228,241)	11,039,651	11,487,700	(2,014,041)	(1,861,286)	530,712
Total OPEB liability - beginning	116,864,462	113,708,810	$ 145,937,052	134,897,401	123,409,701	125,423,742	127,285,028	126,754,316
Total OPEB liability - ending (a)	$ 117,036,258	$ 116,864,462	$ 113,708,811	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$ 127,285,028
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 117,036,258	$ 116,864,462	$ 113,708,811	$ 145,937,052	$ 134,897,401	$ 123,409,701	$ 125,423,742	$ 127,285,028
Covered payroll (measurement period)	*$ 425,401,179*	$ 344,050,908	$ 299,327,181	$ 304,111,313	$ 299,318,431	$ 300,868,065	$ 287,698,401	$ 278,515,266
Net OPEB liability as a % of payroll	*27.51%*	33.97%	37.99%	47.99%	45.07%	41.02%	43.60%	45.70%

Accounting Information
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios
(concluded)

Fiscal Year End June 30	2025	2024	2023	2022	2021	2020	2019	2018
Measurement Date	***6/30/2024***	***6/30/2023***	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.93%*	*3.86%*	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*

Summary of methods and assumptions used in the valuation:

Valuation Date:	6/30/2024	6/30/2022	6/30/2020	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay	Entry Age Normal Level % of Pay
Inflation	2.50%	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates	6.0% in 2026, grading down to 3.9% by 2075	6.8% in 2024, grading down to 3.9% by 2075	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% to 5% by 2024
Salary increases	3.00%	3.00%	3.00%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 Exper Study CalSTRS 2024 Exper Study	CalPERS 2021 Experience Study CalSTRS 2020 Experience Study	CalPERS 2017 Experience Study CalSTRS 2020 Experience Study	CalPERS 2017 Experience Study CalSTRS 2016 Experience Study	CalPERS 2014 Exper Study CalSTRS 2011 Exper Study
Mortality Improvement	MacLeod Watts Scale 2022	MacLeod Watts Scale 2022	MacLeod Watts Scale 2020	MacLeod Watts Scale 2018	MacLeod Watts Scale 2017

Schedule of Contributions

This schedule is not required to be provided for unfunded OPEB plans.

Accounting Information
(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position. Separate results for the District and Choices groups are provided in Appendix 1.

San Juan USD	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2024 *Measurement Date 6/30/2023*	$116,864,462	$ -	$116,864,462	$ 6,615,029	$ 614,110	$ -	$ 6,028,434	$ 26,490,856	$ 15,216,643	$ -	$ 145,314,388
Changes During the Period:											
Service Cost	6,747,237		6,747,237								6,747,237
Interest Cost	4,655,063		4,655,063								4,655,063
Expected Investment Income		-	-								-
San Juan USD Contributions		6,028,434	(6,028,434)								(6,028,434)
Changes of Benefit Terms	-		-								-
Benefit Payments	(6,028,434)	(6,028,434)	-								-
Assumption Changes	(930,551)		(930,551)	211				930,762			-
Plan Experience	(4,271,519)		(4,271,519)						4,271,519		-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(937,881)	(96,881)	-	(6,028,434)	(3,936,611)	(2,355,459)	-	771,126
Contributions After Measurement Date							5,899,251				(5,899,251)
Net Changes in Fiscal Year 2024-2025	171,796	-	171,796	(937,670)	(96,881)	-	(129,183)	(3,005,849)	1,916,060	-	245,741
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$117,036,258	$ -	$117,036,258	$ 5,677,359	$ 517,229	$ -	$ 5,899,251	$ 23,485,007	$ 17,132,703	$ -	$ 145,560,129

Accounting Information
(Continued)

Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2024

	Deferred Outflow or (Inflow)							Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:						
Plan	Date Created	Source	Impact on Net OPEB Liability (NOL)	Initial Amount	Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2024	2023-24 (FYE 2025)	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	2028-29 (FYE 2030)	Thereafter
District	6/30/2017	Assumption Changes	Decreased NOL	$ (5,862,802)	9.97	$ (588,044)	$ (1,158,450)	$ (588,044)	$ (588,044)	$ (570,406)	$ -	$ -	$ -	$ -
District	6/30/2018	Plan Experience	Decreased NOL	(2,976,223)	10.59	(281,041)	(1,008,936)	(281,041)	(281,041)	(281,041)	(281,041)	(165,813)	-	-
District	6/30/2018	Assumption Changes	Decreased NOL	(4,656,507)	10.59	(439,708)	(1,578,551)	(439,708)	(439,708)	(439,708)	(439,708)	(259,427)	-	-
District	6/30/2019	Assumption Changes	Decreased NOL	(8,299,772)	10.59	(783,737)	(3,597,350)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(462,402)	-
District	6/30/2020	Plan Experience	Increased NOL	921,103	10.55	87,308	484,563	87,308	87,308	87,308	87,308	87,308	87,308	48,023
District	6/30/2020	Assumption Changes	Increased NOL	4,854,564	10.55	460,148	2,553,824	460,148	460,148	460,148	460,148	460,148	460,148	253,084
District	6/30/2021	Assumption Changes	Increased NOL	5,030,445	10.55	476,819	3,123,169	476,819	476,819	476,819	476,819	476,819	476,819	739,074
District	6/30/2022	Plan Experience	Decreased NOL	(16,983,679)	11.07	(1,534,208)	(12,381,055)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(1,534,208)	(4,710,015)
District	6/30/2022	Assumption Changes	Decreased NOL	(20,929,143)	11.07	(1,890,618)	(15,257,289)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(1,890,618)	(5,804,199)
District	6/30/2023	Assumption Changes	Decreased NOL	(1,311,765)	11.07	(118,497)	(1,074,771)	(118,497)	(118,497)	(118,497)	(118,497)	(118,497)	(118,497)	(482,286)
District	6/30/2024	Plan Experience	Decreased NOL	(4,266,077)	8.09	(527,327)	(3,738,750)	(527,327)	(527,327)	(527,327)	(527,327)	(527,327)	(527,327)	(1,102,115)
District	6/30/2024	Assumption Changes	Decreased NOL	(930,762)	8.09	(115,051)	(815,711)	(115,051)	(115,051)	(115,051)	(115,051)	(115,051)	(115,051)	(240,456)
Choices	6/30/2017	Assumption Changes	Decreased NOL	(709)	8.44	(84)	(37)	(84)	(37)	-	-	-	-	-
Choices	6/30/2018	Plan Experience	Increased NOL	24,549	8.03	3,057	3,150	3,057	3,057	93	-	-	-	-
Choices	6/30/2018	Assumption Changes	Increased NOL	1,499	8.03	187	190	187	190	-	-	-	-	-
Choices	6/30/2019	Assumption Changes	Decreased NOL	(3,673)	8.03	(457)	(931)	(457)	(457)	(457)	(17)	-	-	-
Choices	6/30/2020	Plan Experience	Decreased NOL	(55,679)	5.03	(11,069)	(334)	(11,069)	(334)	-	-	-	-	-
Choices	6/30/2020	Assumption Changes	Increased NOL	3,235	5.03	643	20	643	20	-	-	-	-	-
Choices	6/30/2021	Assumption Changes	Increased NOL	71	5.03	14	15	14	15	-	-	-	-	-
Choices	6/30/2022	Plan Experience	Increased NOL	49,064	7.53	6,516	29,516	6,516	6,516	6,516	6,516	6,516	3,452	-
Choices	6/30/2022	Assumption Changes	Decreased NOL	(2,869)	7.53	(381)	(1,726)	(381)	(381)	(381)	(381)	(381)	(202)	-
Choices	6/30/2023	Assumption Changes	Decreased NOL	(259)	7.53	(34)	(191)	(34)	(34)	(34)	(34)	(34)	(34)	(21)
Choices	6/30/2024	Plan Experience	Decreased NOL	(5,442)	3.00	(1,814)	(3,628)	(1,814)	(1,814)	(1,814)	-	-	-	-
Choices	6/30/2024	Assumption Changes	Increased NOL	211	3.00	70	141	70	70	71	-	-	-	-

Accounting Information
(Continued)

District Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments may occur in the form of direct payments for premiums ("explicit subsidies") and/or indirect payments to retirees in the form of higher premiums for active employees ("implicit subsidies"). Note that the implicit subsidy contribution does not represent cash payments to retirees, but rather the reclassification of a portion of active healthcare expense to be recognized as a retiree healthcare cost. For details, see Appendix 2: Important Background Information.

All District OPEB contributions during the measurement period were in the form of retiree benefit payments, as shown below.

For the Measurement Period, Jul 1, 2023 through Jun 30, 2024	District	Choices	Total
Benefits Paid to Retirees	$ 6,013,003	$ 15,431	$ 6,028,434
Implicit Subsidy Payment	-	-	-
Total Contributions During the Measurement Period	6,013,003	15,431	6,028,434

We *estimate* the District's OPEB benefits payments made after the measurement date but prior to the current fiscal year end in the chart below. *These estimates should be updated with the actual amounts once known after the close of the year.*

For the Fiscal Year, Jul 1, 2024 through Jun 30, 2025	District	Choices	Total
Benefits Paid to Retirees	$ 5,891,371	$ 7,880	$ 5,899,251
Implicit Subsidy Payment	-	-	-
Total Contributions During the Current Fiscal Year	5,891,371	7,880	5,899,251

Accounting Information
(Continued)

Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3. The projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Projected Annual Benefit Payments							
Fiscal Year Ending June 30	District			Choices			Total
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
2025	*$ 5,891,371*	*$ -*	*$ 5,891,371*	*$ 7,880*	*$ -*	*$ 7,880*	*$ 5,899,251*
2026	4,572,510	2,812,649	7,385,159	-	-	-	7,385,159
2027	3,335,687	4,022,503	7,358,190	-	590	590	7,358,780
2028	2,640,983	5,164,347	7,805,330	-	1,551	1,551	7,806,881
2029	1,891,641	6,237,590	8,129,231	-	2,891	2,891	8,132,122
2030	1,295,749	7,351,944	8,647,693	-	4,650	4,650	8,652,343
2031	812,597	8,340,920	9,153,517	-	7,166	7,166	9,160,682
2032	690,644	9,537,937	10,228,582	-	10,505	10,505	10,239,086
2033	529,411	10,736,365	11,265,776	-	15,776	15,776	11,281,553
2034	332,913	11,409,023	11,741,936	-	22,066	22,066	11,764,002
2035	177,440	11,454,467	11,631,906	-	28,417	28,417	11,660,323
2036	103,045	11,710,714	11,813,759	-	16,132	16,132	11,829,890
2037	28,723	11,372,635	11,401,358	-	-	-	11,401,358
2038	30,030	11,535,510	11,565,540	-	-	-	11,565,540
2039	31,368	12,122,931	12,154,299	-	-	-	12,154,299

The amounts shown in the Explicit Subsidy table reflect the expected payment by the District toward retiree medical premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").

The amounts shown in the Implicit Subsidy section reflect the estimated excess of retiree medical and prescription drug claims over the premiums expected to be charged during the year for retirees' coverage for those currently retired and those expected to retire in the future. The District is expected to provide these pre-Medicare implicit subsidy benefits to retirees in the form of higher active employee premiums than would be charged if no retirees were pooled with the active members.

Accounting Information
(Concluded)

Sample Journal Entries

Separate results for the District and Choices groups are provided in Appendix 1.

OPEB Accounts at Beginning of Fiscal Year	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		116,864,462		116,864,462
Deferred Outflow:				
Assumption Changes	6,615,029			
Plan Experience	614,110			
Investment Experience	-			
Contribution Subsequent to MD	6,028,434			
Deferred Outflows			13,257,573	
Deferred Inflow:				
Assumption Changes		26,490,856		
Plan Experience		15,216,643		
Investment Experience		-		
Deferred Inflows				41,707,499

Record Benefits Paid to Retirees	**Debit**	**Credit**
Net OPEB Liability	5,899,251	
Cash		5,899,251

Record End of Year Updates to OPEB Accounts	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		6,071,047		6,071,047
Deferred Outflow:				
Assumption Changes		937,670		
Plan Experience		96,881		
Investment Experience				
Contribution Subsequent to MD		129,183		
Deferred Outflows				1,163,734
Deferred Inflow:				
Assumption Changes	3,005,849			
Plan Experience		1,916,060		
Investment Experience	-			
Deferred Inflows			1,089,789	
OPEB Expense	6,144,992		6,144,992	

E. Funding Information

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Results under a funding scenario may be materially different from the results presented in this report. The District has expressed some interest in potential future prefunding for this plan. At its request, we have prepared some hypothetical illustrations for prefunding should an irrevocable trust be established. However, no formal funding valuation has been requested or prepared at this time.

F. Certification

The purpose of this report is to provide actuarial information in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits provided by the San Juan Unified School District (the District). We summarized the benefits in this report and our calculations were based on our understanding of the benefits described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75. Plan results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions: The District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. The signing actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: June 6, 2025

Catherine L. MacLeod, FSA, FCA, MAAA

J. Kevin Watts, FSA, FCA, MAAA

G. Supporting Information

Section 1 - Summary of Employee Data

District Plan Only - Active members: The District reported 4,558 active members under age 65 as of the June 30, 2024, valuation date.[2] Of these, 3,742 active employees were currently enrolled in the medical program and 816 employees were waiving coverage.

Distribution of Benefits-Eligible Active Employees								
Current Age	Years of Service						Total	Percent
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up		
Under 25	81	77	1	0	0	0	159	3%
25 to 29	83	228	23	4	0	0	338	7%
30 to 34	67	234	129	21	8	0	459	10%
35 to 39	55	223	145	63	40	8	534	12%
40 to 44	52	234	148	70	124	37	665	15%
45 to 49	42	201	128	54	83	160	668	15%
50 to 54	26	120	103	77	84	331	741	16%
55 to 59	21	104	98	65	79	254	621	14%
60 to 64	13	53	51	21	49	186	373	8%
Total	440	1474	826	375	467	976	**4558**	**100%**
Percent	10%	32%	18%	8%	10%	21%	**100%**	

Valuation	June 2022	June 2024
Average Attained Age for Actives	46.1	45.2
Average Years of Service	11.6	10.8

District Plan Only - Retired members: There were 432 retirees receiving benefits under this program on the valuation date. Of these, 398 were enrolled and receiving medical benefits. The majority of these retirees were also enrolled in dental coverage. An additional 34 retirees were enrolled *only* for dental coverage. Ages of all retirees included in this valuation are summarized in this chart.

Retirees by Age				
Current Age	Electing Medical	Waiving Medical, Electing Dental	Total	Percent
Below 50	1	0	1	0%
50 to 54	10	0	10	2%
55 to 59	66	9	75	17%
60 to 64	321	25	346	80%
Total	**398**	**34**	**432**	**100%**
Average Age:				
On 6/30/2024	61.9	61.8	61.9	
At retirement	58.2	56.9	58.1	

[2] Of these, 168 are not expected to qualify for benefits prior to reaching age 65 so create no OPEB liability for the District.

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

District Plan Only - The chart below reconciles the number of benefits-eligible actives and retirees included in the June 30, 2022, valuation with those included in the June 30, 2024, valuation.

Reconciliation of District Plan Members Between Valuation Dates						
	Active Employees Under 65		Retired Employees Under 65			
Status	Covered (enrolled)	Waiving (not enrolled)	Retiree with Medical	Disabled with Medical	Dental but waiving Medical	Total
Number reported as of June 30, 2022	3,559	661	430	43	67	4,760
New employees	617	264				881
Separated employees	(237)	(66)				(303)
New retiree, elected coverage	(132)	(10)	132		10	0
New retiree, waiving coverage		(5)				(5)
New retiree, ineligible for coverage						0
New retiree, age 65 so ineligible	(13)	(1)				(14)
Previously covered, now waiving	(51)	51			(8)	(8)
Previously waiving, now covered	69	(69)	3		(3)	0
Reached age 65; ineligible	(64)	(9)	(195)	(13)	(32)	(313)
Deceased	(8)		(1)	(1)		(10)
Data corrections	2					2
Number reported as of June 30, 2024	**3742**	**816**	**369**	**29**	**34**	**4,990**

From the chart above, we observe the following:

- The total population has increased by 4.8% since the prior valuation. The number of eligible active employees increased by 338, and the number of covered retirees decreased by 108.
- There were 161 new retirements since the prior valuation was completed.
  - 145 were enrolled in a District medical plan while actively employed. Of these, 13 were over age 65 at the time of retirement, so ineligible for coverage, and the other 132 elected to continue medical coverage with the District in retirement.
  - 16 were waiving District medical coverage while actively employed. Of these, 1 was over age 65 at the time of retirement, so ineligible for coverage, 10 elected to continue dental only coverage with the District in retirement, and 5 waived all coverage.
- Benefits ended for 240 previously covered retirees who reached age 65; 73 active employees also reached age 65 and will no longer qualify for any health benefits in retirement.

Supporting Information
(Continued)

Section 1 - Summary of Employee Data
(continued)

Choices Plan Members

The District reported 2 active Choices eligible employees; both were enrolled in a District medical plan on the valuation date. Their age and service information is provided below.

Choices Benefits Eligible Active Employees		
Employee	**Age**	**Service**
1	53.6	9.7
2	52.6	10.9
Average	53.1	10.3

The chart below reconciles the number of benefits-eligible Choices actives and retirees included in the June 30, 2022, valuation of the Choices plan with those included in the June 30, 2024, valuation.

Reconciliation of Choices Plan Members Between Valuation Dates				
	Active Under 65	**Retired Employees Under 65**		
Status	Covered (enrolled)	Retiree with Medical	Dental but waiving Medical	Total
Number reported as of June 30, 2022	3	1	0	4
New employees				0
Separated employees				0
Reached age 65; ineligible for retiree health benefits	(1)			(1)
Deceased				0
Number reported as of June 30, 2024	**2**	**1**	**0**	**3**

Since the prior valuation, one Choices member retired but was over age 65 and thus beyond the eligibility age for benefit under this plan.

Summary of Plan Member Counts: GASB 75 requires the employer to report specific plan member counts. The chart below shows these counts as of the June 30, 2024, valuation date.

Summary of Plan Member Counts	
Number of active plan members	4560
Number of inactive plan members currently receiving benefits	433
Number of inactive plan members entitled to but not receiving benefits	12

Supporting Information
(Continued)

Section 2 - Summary of Retiree Benefit Provisions

OPEB provided: The District provides retiree medical and dental coverage to age 65.

Access to coverage: In order to be eligible for any OPEB, retirees must first satisfy the requirements for retirement under their respective retirement plans. These age and service requirements are:

- CalPERS retirement requires attainment of age 50 (age 52, for PEPRA members) with 5 years of State or public agency service or approved disability retirement.
- For CalSTRS, attainment of age 55 with 5 years of State or public agency service or approved disability retirement with 5 years of State or public agency service. If membership began prior to January 1, 2013, an employee may retire at age 50 with 30 years of State or public agency service.

In addition to meeting the eligibility requirements of their retirement system, the following *additional* restrictions apply to the following groups to be eligible for retiree benefits:

Group	Additional requirements for Benefits	
	Service Retirement	Disability Retirment
Classified Staff	55 & 10 Years of District Service	10 Years of District Service
Teamsters	55 & 10 Years of District Service	10 Years of District Service
Supervisors	10 Years of District Service	10 Years of District Service
Certificated	5 Years of District Service	5 Years of District Service
Confidential	5 Years of District Service	5 Years of District Service
Unrepresented	5 Years of District Service	5 Years of District Service
Management*	5 Years of District Service	5 Years of District Service

**Management employees hired prior to October 1, 2000 had no minimum district service requirement.*

Benefits provided: For eligible, retired full-time employees, the District pays 100% of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65.[3] For part-time employees, the District pays a percentage of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65 equal to the employee's percentage of full-time employment. The only coverage available after age 65 is with Kaiser Senior Advantage or United Health Senior Advantage Plan and Supplemental GAP Plan. In each case, after 65, the retiree must pay the full premium.

Monthly 2025 Pre-Medicare Retiree Premiums			
Plan	Kaiser	WHA HMO	Delta Dental
Retiree only	$ 1,317.90	$ 1,352.86	$ 60.35

A District retiree who qualifies for continued medical and dental coverage at the time of retirement but declines enrollment due to other coverage is permitted to re-join the plan prior to age 65. In this event, the District will pick up the premium cost as if he or she elected coverage when first retired.

At the retiree's expense, medical coverage may be continued for a spouse if he or she was covered prior to the employee's retirement. Dental insurance, however, may not be continued beyond the COBRA period for dependents of retirees.

[3] Retirees living outside the coverage area of either the Kaiser or Western Health Advantage plans receive reimbursement retiree only coverage up to the lowest cost plan (Kaiser HMO as of June 30, 2024).

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expected costs on a level basis over the life of the plan.

Important Dates

Valuation Date	June 30, 2024
Fiscal Year End	June 30, 2025
GASB 75 Measurement Date	June 30, 2024 (last day of prior fiscal year)

Valuation Methods

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	N/A; the plan is not being funded through an irrevocable trust
Participants Valued	Only current active employees, retired participants and covered dependents are valued. No future entrants are included.
Development of Age-related Medical Premiums	Actual premium rates for retirees and their spouses were adjusted to an age-related basis by applying medical claim cost factors developed from the data presented in the report, "Health Care Costs – From Birth to Death", sponsored by the Society of Actuaries. A description of the use of claims cost curves can be found in MacLeod Watts's Age Rating Methodology provided in Appendix 3 of this report. Our analysis indicates that application of the monthly premium costs, shown in the chart in Section 2, provide a reasonable basis for determining the long term retiree claim costs for retirees prior to age 65. Retirees over age 65 receive no paid employer benefits under this program and the premium rates are developed separately from active employees. Any subsidy between retirees age 65 and older are paid by the retirees themselves. Accordingly, age-based premiums were not applied in this valuation.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Economic Assumptions

Municipal Bond Index	Bond Buyer General Obligation 20-Bond Municipal Bond Index[4]
Discount Rates	3.93% for all plan liabilities as of June 30, 2024 3.86% for all plan liabilities as of June 30, 2023
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year. Since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Healthcare Trend	Medical plan premiums and estimated claims costs by age are assumed to increase once each year. The increases over the prior year's levels are assumed to be effective on the dates shown below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2025	Actual	2044-2049	4.7%
2026	6.0%	2050-2059	4.6%
2027	5.5%	2060-2065	4.5%
2028	5.4%	2066-2067	4.4%
2029	5.3%	2068-2069	4.3%
2030	5.2%	2070	4.2%
2031	5.1%	2071-2072	4.1%
2032-2037	5.0%	2073-2074	4.0%
2038-2039	4.9%	2075	3.9%
2040-2043	4.8%	& Later	3.9%

The healthcare trend shown above was developed using the Getzen Model 2023 published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.4%; Excess Medical Growth 1.0%; Expected Health Share of GDP in 2032 20%; Resistance Point 21%; Year after which medical growth is limited to growth in GDP 2075.

Dental plan premiums are assumed to increase by 3.0% per year.

Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.

[4] The index applied on the prior measurement date was the Fidelity 20 Year AA General Obligation Municipal Bond Index, discontinued because it no longer appears to comply with GASB 75 paragraph 36.b.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Participant Election Assumptions

Participation rate	*Participating actives*: 100% are assumed to continue their current medical plan election in retirement and elect Delta Dental coverage in retirement. *Non-participating actives:* 30% are assumed to elect coverage at a later date, and elect Kaiser medical coverage and Delta Dental coverage in retirement. *Retired participants*: Existing medical and dental plan elections are assumed to be maintained until the earlier of age 65 or the retiree's death.
Spouse Coverage	Not applicable; there is no District liability expected to develop resulting from spouse coverage in this plan.

Demographic Assumptions

Demographic actuarial assumptions used in this valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, and on the January 2024 CalSTRS experience study report. The only difference in these assumptions relates to:

(1) the basis used to project future mortality improvement
(2) that no pre-retirement decrements were applied for the Choices group due to the group size

Rates for selected age and service are shown below and on the following pages.

Mortality Improvement — MacLeod Watts Scale 2022 applied generationally from 2017 (CalPERS) and from 2020 (CalSTRS); see Appendix 4

Mortality Before Retirement
(before improvement applied)

CalPERS Public Agency Miscellaneous Non-Industrial Deaths		
Age	Male	Female
15	0.00018	0.00010
20	0.00039	0.00014
30	0.00044	0.00019
40	0.00075	0.00039
50	0.00134	0.00081
60	0.00287	0.00179
70	0.00594	0.00404
80	0.01515	0.01149

CalSTRS Active Member Mortality From January 2024 Experience Study Report		
Age	Male	Female
15	0.00027	0.00010
20	0.00027	0.00010
30	0.00023	0.00015
40	0.00046	0.00032
50	0.00111	0.00068
60	0.00290	0.00152
70	0.00632	0.00368
80	0.01987	0.01448

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Mortality After Retirement
(before improvement applied)

CalPERS Healthy Retirees

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00075	0.00039
50	0.00271	0.00199
60	0.00575	0.00455
70	0.01340	0.00996
80	0.04380	0.03403
90	0.14539	0.11086
100	0.36198	0.31582
110	1.00000	1.00000

CalPERS Disabled Retirees

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00411	0.00233
30	0.00452	0.00301
40	0.00779	0.00730
50	0.01727	0.01439
60	0.02681	0.01962
70	0.04056	0.02910
80	0.08044	0.06112
90	0.16770	0.14396

CalSTRS Healthy Retirees

CalSTRS Healthy Retiree & Beneficiary Post Retirement Mortality From January 2024 Experience Study Report		
Age	Male	Female
40	0.00103	0.00077
50	0.00203	0.00147
60	0.00464	0.00301
70	0.00938	0.00625
80	0.03599	0.02497
90	0.13172	0.10190
100	0.34989	0.28578
110	0.55188	0.49497

CalSTRS Disabled Retirees

CalSTRS Disabled Post-Retirement Mortality From January 2024 Experience Study Report*		
Age	Male	Female
20	0.00420	0.00174
30	0.00478	0.00239
40	0.00814	0.00502
50	0.01507	0.00967
60	0.02549	0.01455
70	0.03709	0.02093
80	0.07380	0.05604
90	0.16913	0.14328

* Different rates apply for the first 3 years following disability retirement.

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Termination Rates

These rates reflect the assumed probability that an employee will leave the District in the next 12 months for reasons other than a service or disability retirement or death.

Female School Employees: Sum of Vested Terminated & Refund Rates
From CalPERS Experience Study Report Issued November 2021

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.2120	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.2120	0.1575	0.1492	0.0000	0.0000	0.0000
25	0.1952	0.1575	0.1492	0.0666	0.0000	0.0000
30	0.1672	0.1312	0.1388	0.0666	0.0396	0.0000
35	0.1392	0.1050	0.1115	0.0638	0.0396	0.0250
40	0.1212	0.0845	0.0843	0.0516	0.0378	0.0250
45	0.1032	0.0727	0.0748	0.0393	0.0302	0.0239

Male School Employees: Sum of Vested Terminated & Refund Rates
From CalPERS Experience Study Report Issued November 2021

Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.2054	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.2054	0.1384	0.1175	0.0000	0.0000	0.0000
25	0.1933	0.1384	0.1175	0.0533	0.0000	0.0000
30	0.1730	0.1170	0.1091	0.0533	0.0300	0.0000
35	0.1527	0.0957	0.0922	0.0511	0.0300	0.0204
40	0.1423	0.0791	0.0754	0.0432	0.0288	0.0204
45	0.1318	0.0698	0.0649	0.0353	0.0249	0.0195

CalSTRS Employees: Withdrawal Rates
From CalSTRS Experience Study Report Issued January 2024

Service	Male	Female	Service	Male	Female
0	0.1000	0.0900	10	0.0160	0.0135
1	0.0825	0.0700	15	0.0100	0.0090
2	0.0625	0.0550	20	0.0075	0.0075
3	0.0450	0.0425	25	0.0060	0.0060
4	0.0400	0.0360	30	0.0050	0.0050
5	0.0310	0.0300	32 & up	0.0050	0.0060

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates

The following **Schools** retirement formulas apply:

CalPERS Classic:	2% @ 55
CalSTRS Classic:	2% @ 60
CalPERS & CalSTRS PEPRA:	2% @ 62

Sample rates of assumed future retirements applicable to each of these retirement benefit formulas are shown in tables below. Each rate reflects the probability that an employee with that age and service will take a service retirement in the next 12 months.

CalPERS School Employees: 2% at 55 formula
From CalPERS Experience Study Report Issued November 2021

Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0030	0.0040	0.0060	0.0070	0.0100	0.0100
55	0.0110	0.0230	0.0340	0.0570	0.0700	0.0900
60	0.0220	0.0430	0.0620	0.0950	0.1130	0.1410
65	0.1630	0.1640	0.1970	0.2320	0.2500	0.2710
70	0.1910	0.1900	0.2370	0.2500	0.2460	0.2540
75	0.0670	0.1320	0.1840	0.2180	0.2430	0.2720
79	0.0820	0.1630	0.2270	0.2680	0.2990	0.3340
80 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalPERS School "PEPRA" Employees: 2% at 62 formula
From CalPERS Experience Study Report Issued November 2021

Current Age	Years of Service					
	5	10	15	20	25	30
52	0.0040	0.0070	0.0100	0.0110	0.0130	0.0150
55	0.0140	0.0270	0.0380	0.0450	0.0500	0.0560
60	0.0260	0.0530	0.0740	0.0870	0.0970	0.1080
65	0.0720	0.1420	0.1990	0.2350	0.2620	0.2930
70	0.0710	0.1400	0.1960	0.2310	0.2580	0.2890
75	0.0670	0.1320	0.1840	0.2180	0.2430	0.2720
79	0.0820	0.1630	0.2270	0.2680	0.2990	0.3340
80 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Supporting Information
(Continued)

Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates
(cont.)

CalSTRS Employees: 2% at 60 formula From CalSTRS Experience Study Report Issued January 2024						
Current Age	**Males** Years of Service					
	5	10	15	20	25	30+
55	0.0150	0.0200	0.0250	0.0300	0.0350	0.0500
60	0.0400	0.0500	0.0650	0.0800	0.1300	0.2500
65	0.1300	0.1500	0.2000	0.2400	0.2500	0.3250
70	0.1150	0.1350	0.1800	0.2150	0.2500	0.2500
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Current Age	**Females** Years of Service					
	5	10	15	20	25	30+
55	0.0200	0.0250	0.0350	0.0450	0.0450	0.0650
60	0.0500	0.0600	0.0800	0.1000	0.1600	0.2600
65	0.1250	0.1600	0.2100	0.2650	0.3350	0.3500
70	0.1200	0.1500	0.2000	0.2500	0.2950	0.3000
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalSTRS Employees: 2% at 62 formula From CalSTRS Experience Study Report Issued January 2024						
Current Age	**Males** Years of Service					
	5	10	15	20	25	30+
55	0.0100	0.0150	0.0200	0.0250	0.0250	0.0300
60	0.0300	0.0400	0.0500	0.0600	0.0850	0.1000
65	0.1300	0.1500	0.2000	0.2400	0.2500	0.2500
70	0.1150	0.1350	0.1800	0.2150	0.2500	0.2500
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Current Age	**Females** Years of Service					
	5	10	15	20	25	30+
55	0.0150	0.0200	0.0250	0.0350	0.0300	0.0350
60	0.0400	0.0500	0.0600	0.0750	0.1100	0.1300
65	0.1250	0.1600	0.2100	0.2650	0.3250	0.3250
70	0.1200	0.1500	0.2000	0.2500	0.2850	0.2850
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Supporting Information
(Concluded)

Section 3 - Actuarial Methods and Assumptions

Disability Retirement Rates

CalPERS Public Agency Schools Disability From Nov 2021 Experience Study Report		
Age	Male	Female
20	0.00000	0.00015
25	0.00000	0.00015
30	0.00020	0.00017
35	0.00050	0.00038
40	0.00100	0.00077
45	0.00190	0.00153
50	0.00270	0.00214
55	0.00240	0.00169
60	0.00200	0.00102

CalSTRS Disability (Coverage B) From January 2024 Experience Study Report		
Age	Male	Female
20	0.00010	0.00015
25	0.00010	0.00015
30	0.00010	0.00015
35	0.00020	0.00030
40	0.00040	0.00055
45	0.00070	0.00095
50	0.00105	0.00165
55	0.00200	0.00270
60	0.00275	0.00305

Software and Models Used in the Valuation

ProVal - MacLeod Watts utilizes ProVal, a licensed actuarial valuation software product from Winklevoss Technologies (WinTech) to project future retiree benefit payments and develop the OPEB liabilities presented in this report. ProVal is widely used by the actuarial community. We review results at the plan level and for individual sample lives and find them to be reasonable and consistent with the results we expect. We are not aware of any material inconsistencies or limitations in the software that would affect this actuarial valuation.

Age-based premiums model – developed internally and reviewed by an external consultant at the time it was developed. See discussion on Development of Age-Related Medical Premiums and Appendix 3.

Getzen model – published by the Society of Actuaries; used to derive medical trend assumptions described earlier in this section.

Changes recognized during the current Measurement Date

Municipal Bond Index	Updated from the Fidelity 20 Year AA General Obligation Municipal Bond Index to the Bond Buyer General Obligation 20-Bond Municipal Bond Index
Discount Rate	Changed from 3.86% as of June 30, 2023, to 3.93% as of June 30, 2024, based on the published change in return for the applicable municipal bond index
Demographic Assumptions	For CalSTRS employees only - updated from those in the 2020 CalSTRS Experience Study Report to those recommended in the CalSTRS 2024 Experience Study Report
Medical Trend	Getzen 2023 trend adjusted for calendar years 2025 and 2026, reflecting known increases for 2025

Appendix 1A: Additional Accounting Detail for District Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2024** *6/30/2023*	**6/30/2025** *6/30/2024*	**Change During Period**
Total OPEB Liability	$ 116,795,401	$ 116,980,325	$ 184,924
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	116,795,401	116,980,325	184,924
Deferred (Outflows) Due to:			
Assumption Changes	(6,613,960)	(5,676,993)	936,967
Plan Experience	(571,871)	(484,563)	87,308
Investment Experience	-	-	-
Deferred Contributions	(6,013,003)	(5,891,371)	121,632
Deferred Inflows Due to:			
Assumption Changes	26,487,015	23,482,122	(3,004,893)
Plan Experience	15,205,240	17,128,741	1,923,501
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 145,288,822	$ 145,538,261	$ 249,439

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2024	$ 145,288,822
OPEB Expense (Income)	6,140,810
San Juan USD Contributions During Fiscal Year	(5,891,371)
Impact on Statement of Net Position, FYE 6/30/2025	$ 145,538,261

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ 5,891,371
Deterioration (Improvement) in Net Position	249,439
OPEB Expense (Income), FYE 6/30/2025	$ 6,140,810

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2025.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 5,676,993	$ 23,482,122
Differences Between Expected and Actual Experience	484,563	17,128,741
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	5,891,371	-
Total	$ 12,052,927	$ 40,610,863

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2025 is 3.93%. Healthcare Cost Trend Rate was assumed to start at 6.0% increase effective January 2026 (known increases were applied as of January 2025) and grade to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.93%**	**Current 3.93%**	**Current + 1% 4.93%**
Net OPEB Liability (Asset)	124,891,969	116,980,325	109,455,627
Increase (Decrease)	7,911,644		(7,524,698)
% Increase (Decrease)	6.8%		-6.4%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	105,826,142	116,980,325	129,931,697
Increase (Decrease)	(11,154,183)		12,951,372
% Increase (Decrease)	-9.5%		11.1%

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Results for years since GASB 75 was implemented are shown.

	District members (excluding Choices)							
Fiscal Year End June 30	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	***6/30/2024***	***6/30/2023***	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.93%*	*3.86%*	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability								
Service Cost	$ 6,742,263	$ 6,729,239	$ 9,732,030	$ 8,675,580	$ 7,438,108	$ 7,474,275	$ 7,593,774	$ 8,173,033
Interest	4,652,503	4,320,083	2,920,987	3,442,099	4,004,410	4,701,890	4,673,808	3,839,754
Differences between expected and actual experience	(4,266,077)	-	(16,983,679)	-	921,103	-	(2,976,223)	-
Changes of assumptions	(930,762)	(1,311,765)	(20,929,143)	5,030,446	4,854,564	(8,299,772)	(4,656,507)	(5,862,802)
Benefit payments	(6,013,003)	(6,576,678)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Net change in total OPEB liability	184,924	3,160,879	(32,276,533)	11,037,514	11,532,290	(2,018,266)	(1,301,764)	$ 521,777
Total OPEB liability - beginning	116,795,401	113,634,522	145,911,055	134,873,542	123,341,252	125,359,518	126,661,282	126,139,505
Total OPEB liability - ending (a)	$ 116,980,325	$ 116,795,401	$ 113,634,522	$ 145,911,056	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 116,980,325	$ 116,795,401	$ 113,634,522	$ 145,908,176	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Covered-employee payroll	$ 360,958,998	$ 343,725,828	$ 299,009,048	*$ 303,864,142*	$ 299,075,155	$ 300,574,054	$ 287,413,645	$ 275,467,608
Net OPEB liability as a % of covered-employee payroll	32.41%	33.98%	38.00%	48.79%	45.10%	41.04%	43.62%	45.98%

Appendix 1A - Additional Accounting Detail for District Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

San Juan Unified School District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2024 *Measurement Date 6/30/2023*	$116,795,401	$ -	$116,795,401	$6,613,960	$ 571,871	$ -	$ 6,013,003	$ 26,487,015	$15,205,240	$ -	$ 145,288,822
Changes During the Period:											
Service Cost	6,742,263		6,742,263								6,742,263
Interest Cost	4,652,503		4,652,503								4,652,503
Expected Investment Income		-	-								-
San Juan USD Contributions		6,013,003	(6,013,003)								(6,013,003)
Changes of Benefit Terms	-		-								-
Benefit Payments	(6,013,003)	(6,013,003)	-								-
Assumption Changes	(930,762)		(930,762)					930,762			-
Plan Experience	(4,266,077)		(4,266,077)						4,266,077		-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(936,967)	(87,308)	-	(6,013,003)	(3,935,655)	(2,342,576)	-	759,047
Contributions After Measurement Date							5,891,371				(5,891,371)
Net Changes in Fiscal Year 2024-2025	184,924	-	184,924	(936,967)	(87,308)	-	(121,632)	(3,004,893)	1,923,501	-	249,439
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$116,980,325	$ -	$116,980,325	$5,676,993	$ 484,563	$ -	$ 5,891,371	$ 23,482,122	$17,128,741	$ -	$ 145,538,261

Appendix 1A - Additional Accounting Detail for District Members Only
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		116,795,401		116,795,401
Deferred Outflow:				
Assumption Changes	6,613,960			
Plan Experience	571,871			
Investment Experience	-			
Contribution Subsequent to MD	6,013,003			
Deferred Outflows			13,198,834	
Deferred Inflow:				
Assumption Changes		26,487,015		
Plan Experience		15,205,240		
Investment Experience		-		
Deferred Inflows				41,692,255

Record Benefits Paid to Retirees	**Debit**	**Credit**
Net OPEB Liability	5,891,371	
Cash		5,891,371

Record End of Year Updates to OPEB Accounts	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		6,076,295		6,076,295
Deferred Outflow:				
Assumption Changes		936,967		
Plan Experience		87,308		
Investment Experience				
Contribution Subsequent to MD		121,632		
Deferred Outflows				1,145,907
Deferred Inflow:				
Assumption Changes	3,004,893			
Plan Experience		1,923,501		
Investment Experience	-			
Deferred Inflows			1,081,392	
OPEB Expense	6,140,810		6,140,810	

Appendix 1B: Additional Accounting Detail for Choices Members Only

Change in Net Position During the Fiscal Year

The exhibit below shows the year-to-year changes in the components of Net Position.

For Reporting at Fiscal Year End *Measurement Date*	**6/30/2024** *6/30/2023*	**6/30/2025** *6/30/2024*	**Change During Period**
Total OPEB Liability	$ 69,061	$ 55,933	$ (13,128)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	69,061	55,933	(13,128)
Deferred (Outflows) Due to:			
Assumption Changes	(1,069)	(366)	703
Plan Experience	(42,239)	(32,666)	9,573
Investment Experience	-	-	-
Deferred Contributions	(15,431)	(7,880)	7,551
Deferred Inflows Due to:			
Assumption Changes	3,841	2,885	(956)
Plan Experience	11,403	3,962	(7,441)
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 25,566	$ 21,868	$ (3,698)

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2024	$ 25,566
OPEB Expense (Income)	4,182
San Juan USD Contributions During Fiscal Year	(7,880)
Impact on Statement of Net Position, FYE 6/30/2025	$ 21,868

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ 7,880
Deterioration (Improvement) in Net Position	(3,698)
OPEB Expense (Income), FYE 6/30/2025	$ 4,182

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2025, for Choices members only.

Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 366	$ 2,885
Differences Between Expected and Actual Experience	32,666	3,962
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	7,880	-
Total	$ 40,912	$ 6,847

Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2025 is 3.93%. Healthcare Cost Trend Rate was assumed to start at 6.0% increase effective January 2026 (known increases were applied as of January 2025) and grade to 3.9% for years 2075 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	**Current - 1% 2.93%**	**Current 3.93%**	**Current + 1% 4.93%**
Net OPEB Liability (Asset)	57,583	55,933	54,281
Increase (Decrease)	1,650		(1,652)
% Increase (Decrease)	2.9%		-3.0%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	52,857	55,933	59,251
Increase (Decrease)	(3,076)		3,318
% Increase (Decrease)	-5.5%		5.9%

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented are shown in the table.

	Choices							
Fiscal Year End June 30	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	***6/30/2024***	***6/30/2023***	***6/30/2022***	***6/30/2021***	***6/30/2020***	***6/30/2019***	***6/30/2018***	***6/30/2017***
Discount rate	*3.93%*	*3.86%*	*3.69%*	*1.92%*	*2.45%*	*3.13%*	*3.62%*	*3.56%*
Total OPEB liability								
Service Cost	$ 4,974	$ 4,900	$ 1,568	$ 1,446	$ 5,538	$ 5,378	$ 2,918	$ 3,022
Interest	2,560	2,690	529	620	2,316	2,520	1,480	1,433
Changes of benefit terms	-	-	-		-	-	-	-
Differences between expected and actual experience	(5,442)	-	49,064	-	(55,679)	-	24,549	-
Changes of assumptions	211	(259)	(2,869)	71	3,235	(3,673)	1,499	(709)
Benefit payments	(15,431)	(12,558)	-	-	-	-	(9,745)	(12,570)
Net change in total OPEB liability	(13,128)	(5,227)	48,292	2,137	(44,590)	4,225	20,701	$ (8,824)
Total OPEB liability - beginning	69,061	74,288	25,996	23,859	68,449	64,224	43,523	52,347
Total OPEB liability - ending (a)	$ 55,933	$ 69,061	$ 74,288	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Plan fiduciary net position - ending (b)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net OPEB liability - ending (a) - (b)	$ 55,933	$ 69,061	$ 74,288	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Covered-employee payroll	$ 333,947	$ 325,080	$ 318,133	*$ 247,171*	$ 243,276	$ 294,011	$ 284,756	$ 307,121
Net OPEB liability as a % of covered-employee payroll	16.75%	21.24%	23.35%	10.31%	9.81%	23.28%	22.55%	14.17%

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Continued)

Detail of changes to Net Position

The chart below details changes to all components of Net Position.

Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows:				(e) Deferred Inflows:			Impact on Statement of Net Position (f) = (c) - (d) + (e)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	Assumption Changes	Plan Experience	Investment Experience	
Balance at Fiscal Year Ending 6/30/2024 *Measurement Date 6/30/2023*	$ 69,061	$ -	$ 69,061	$ 1,069	$ 42,239	$ -	$ 15,431	$ 3,841	$ 11,403	$ -	$ 25,566
Changes During the Period:											
Service Cost	4,974		4,974								4,974
Interest Cost	2,560		2,560								2,560
Expected Investment Income		-	-								-
San Juan USD Contributions		15,431	(15,431)								(15,431)
Changes of Benefit Terms	-		-								-
Benefit Payments	(15,431)	(15,431)	-								-
Assumption Changes	211		211	211							-
Plan Experience	(5,442)		(5,442)						5,442		-
Investment Experience		-	-							-	-
Recognized Deferred Resources				(914)	(9,573)	-	(15,431)	(956)	(12,883)	-	12,079
Contributions After Measurement Date							7,880				(7,880)
Net Changes in Fiscal Year 2024-2025	(13,128)	-	(13,128)	(703)	(9,573)	-	(7,551)	(956)	(7,441)	-	(3,698)
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 55,933	$ -	$ 55,933	$ 366	$ 32,666	$ -	$ 7,880	$ 2,885	$ 3,962	$ -	$ 21,868

Appendix 1B - Additional Accounting Detail for Choices Members Only
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		69,061		69,061
Deferred Outflow:				
Assumption Changes	1,069			
Plan Experience	42,239			
Investment Experience	-			
Contribution Subsequent to MD	15,431			
Deferred Outflows			58,739	
Deferred Inflow:				
Assumption Changes		3,841		
Plan Experience		11,403		
Investment Experience		-		
Deferred Inflows				15,244

Record Benefits Paid to Retirees	**Debit**	**Credit**
Net OPEB Liability	7,880	
Cash		7,880

Record End of Year Updates to OPEB Accounts	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability	5,248		5,248	
Deferred Outflow:				
Assumption Changes		703		
Plan Experience		9,573		
Investment Experience				
Contribution Subsequent to MD		7,551		
Deferred Outflows				17,827
Deferred Inflow:				
Assumption Changes	956			
Plan Experience	7,441			
Investment Experience	-			
Deferred Inflows			8,397	
OPEB Expense	4,182		4,182	

Appendix 2: Important Background Information

General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an "explicit subsidy". In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an "implicit subsidy" of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

<table>
<tr><td colspan="3">Expected retiree claims</td></tr>
<tr><td colspan="2">Premium charged for retiree coverage</td><td>Covered by higher active premiums</td></tr>
<tr><td>Retiree portion of premium</td><td>Agency portion of premium
Explicit subsidy</td><td>Implicit subsidy</td></tr>
</table>

This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.

Under GASB 45, for actuarial valuations dated prior to March 31, 2015, an exception allowed plan employers with a very small membership in a large "community-rated" healthcare program to avoid reporting of implicit subsidy liability. Following a change in Actuarial Standards of Practice and in accordance with GASB 75 requirements, this exception is no longer available.

Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends

Important Background Information
(Continued)

in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.

We then calculate the present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in estimated retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed; and/or
- Changes in the discount rate used to value the OPEB liability

Important Background Information
(Continued)

Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Important Dates

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition*: Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.

Important Background Information
(Continued)

Implicit Subsidy Plan Contributions

An implicit subsidy occurs when estimated retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust *or directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
Prior to Implicit Subsidy Adjustment		
Premiums Paid by Agency During Fiscal Year	$ 411,000	$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
After Implicit Subsidy Adjustment		
Premiums Paid by Agency During Fiscal Year	$ 411,000	$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	$ 388,000	$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.

Important Background Information
(Concluded)

Discount Rate

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

Actuarial Funding Method and Assumptions

The "ultimate real cost" of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the "incidence of cost". GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period's service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.

Appendix 3: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g., GASB 75) and actuarial standards (e.g., ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant*. For example, a claims cost curve might show that, if a 50 year old male has $1 in claims, then on average a 50 year old female has claims of $1.25, a 30 year male has claims of $0.40, and an 8 year old female has claims of $0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.

Appendix 4: MacLeod Watts Mortality Projection Methodology

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

(1) Short-term mortality improvement rates should be based on recent experience.
(2) Long-term mortality improvement rates should be based on expert opinion.
(3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2022** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2021 Report, published in October 2021 and (2) the demographic assumptions used in the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published August 2021.

MacLeod Watts Scale 2022 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2021 which has two segments – (1) historical improvement rates for the period 1951-2017 and (2) an estimate of future mortality improvement for years 2018-2020 using the Scale MP-2021 methodology but utilizing the assumptions used in generating Scale MP-2015. The MacLeod Watts scale then transitions from the 2020 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2021-2030. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2030-2044. The SSA's Intermediate Scale has a final step in 2045 which is reflected in the MacLeod Watts scale for years 2045 and thereafter. Over the ages 95 to 117, the age 95 improvement rate is graded to zero.

Scale MP-2021 can be found at the SOA website and the projection scales used in the 2021 Social Security Administrations Trustees Report at the Social Security Administration website.

Glossary

Actuarial Funding Method – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

Actuarial Present Value of Projected Benefits (APVPB) – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

CalPERS – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

Defined Benefit (DB) – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

Deferred Contributions – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

Defined Contribution (DC) – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

Discount Rate - Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Expected Average Remaining Service Lifetime (EARSL) – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

Entry Age Actuarial Cost Method – An actuarial funding method where, for each individual, the actuarial present value of benefits is levelly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

Excise Tax – The Affordable Care Act created an excise tax on the value of employer sponsored coverage which exceeds certain thresholds ("Cadillac Plans"). The tax was repealed in December 2019.

Explicit Subsidy – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

Fiduciary Net Position –The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

Government Accounting Standards Board (GASB) – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments.

Glossary
(Continued)

Health Care Trend – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.

Implicit Subsidy – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a 'blended' group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

Net OPEB Liability (NOL) – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

Net Position – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

OPEB Expense – The OPEB expense reported in the Agency's financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

Pay-As-You-Go (PAYGO) – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

PEMHCA – The Public Employees' Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

Plan Assets – The value of cash and investments considered as 'belonging' to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

Public Agency Miscellaneous (PAM) – Non-safety public employees.

Select and Ultimate – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

Service Cost – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

Total OPEB Liability (TOL) – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of "Actuarial Present Value"

Vesting – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.15**

MEETING DATE: **06/24/2025**

SUBJECT: Addendum to Pay Schedules

DEPARTMENT: Human Resources

ACTION REQUESTED:
The superintendent is recommending that the board adopt the Addendum to San Juan Teachers Association (SJTA) Pay Schedules dating back to the 2021-22, 2022-23 and 2023-24 school year.

RATIONALE/BACKGROUND:
CalPERS has requested an addendum be added to the pay schedules due to high school counselors and other classifications being on a 195-day work calendar, versus the posted 186-day. This is based upon the 2023-2026 SJTA contract work schedule rates which include, page 73 of 237 outlining the various work calendars for different SJTA classifications who work more than 186 days. These classifications include high school counselors, teacher librarians hired before 7/1/2005, school nurses, vision/mobility specialist, speech language pathologists, school social workers, peer facilitators, teacher on special assignment (TOSA) and content specialists.

ATTACHMENT(S):
1. 2021-22 SJTA Cert Teachers Salary Schedule 07.01.2021
2. 2022-23 TK-12 Salary Schedule July 1, 2022
3. 2023-24 TK-12 Salary Schedule July 1, 2023

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Baljit Jhatu, Director, Human Resources

APPROVED BY: Daniel Thigpen, Chief of Human Resources
Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT

**Credentialed Teachers/Nurses/Counselors/Speech Therapists/Teacher-Librarians/School Social Worker Salary Schedule
2021 - 2022 School Year

Degree/ Education Steps	I BA + 0 - 29 Semester Units	II BA + 30 Semester Units or MA*	III BA + 45 Semester Units or MA* + 15 Sem. Units	IV BA + 75 Semester Units or BA + 60 Sem. Units w/ MA* or MA* + 30 Semester Units	V Requirements of Column IV + 150 Continuing Education hours (renewable every 5 years)
1	47,000	47,500	48,500	49,000	-
2	47,500	48,000	49,500	51,000	53,750
3	48,000	48,500	50,500	53,000	56,000
4	48,500	50,000	53,000	56,500	59,500
5	50,000	53,000	56,000	60,000	63,500
6	52,000	55,000	59,000	63,000	67,000
7	54,500	58,000	62,000	67,000	70,500
8	54,500	63,000	65,000	71,250	75,250
9	54,500	63,000	70,000	77,100	81,500
10	54,500	63,000	70,000	79,750	84,500
11	54,500	63,000	70,000	82,750	87,250
12	54,500	63,000	70,000	83,250	87,750
13	54,500	63,000	70,000	83,750	88,250
14	54,500	63,000	70,000	84,000	88,750
15	55,329	63,789	70,475	85,000	90,000
16	55,329	63,789	70,475	86,000	91,000
17	55,329	63,789	70,475	87,000	92,000
18	56,414	65,037	71,857	88,000	93,000
19	56,414	65,037	71,857	90,000	95,000
20	58,584	67,539	74,620	91,500	100,000

(a) Column V requires 150 hours of Continuing Education; must meet eligibility requirements. New hires are not eligible. All hours must be earned while employed with the district.
(b) Outside Experience: Experience is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12, with a maximum placement on Step 11 on the above salary schedule.
(c) Effective with the 2021/2022 school year; currently employed practitioners who were hired and credited with properly verified years of outside SJUSD experience under the old salary schedule, will have their step(s) corrected to reflect their experience in SJSUD. It will be the responsibility of the practitioner to contact Human Resources to initiate this change. Human Resources will be responsible for verifying and placing members on the salary schedule.

COLUMN UNIT REQUIREMENT

Column placement is based upon upper division/graduate units earned after receiving a Bachelor's or after receiving a Master's Degree.

OUTSIDE EXPERIENCE

Experience credit is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12.

Years Outside Teaching Experience	Salary Step Placement
0	1
1	2
2	3
3	4
4	5
5	6
6	7
7	8
8	9
9	10
10	11

**Credentialed Teachers: Those with Preliminary, Clear, General and/or Standard Credentials

Board Approval Date: July 1, 2021

Salary Schedule is based on a 186 day work year

The annual rates above are for a 186 day work year. Several job classifications have a different work year calendar for which the rates above are paid per diem.
High School Counselors (and Teacher Librarians placed before 7/1/2005) work a 195 day work year
School Nurses, Vision/Mobility Specialist and Speech Language Pathologists work a 187 day work year
School Social Workers work a 195 day work year
Peer Facilitators, TOSA and Content Specialist work a 190 day work year

SAN JUAN UNIFIED SCHOOL DISTRICT

**Credentialed Teachers/Nurses/Counselors/Speech Therapists/Teacher-Librarians/School Social Worker Salary Schedule
2022-23 School Year

Degree/ Education Steps	I BA + 0 - 29 Semester Units	II BA + 30 Semester Units or MA*	III BA + 45 Semester Units or MA* + 15 Sem. Units	IV BA + 75 Semester Units or BA + 60 Sem. Units w/ MA* or MA* + 30 Semester Units	V Requirements of Column IV + 150 Continuing Education hours (renewable every 5 years)
1	51,700	52,250	53,350	53,900	-
2	52,250	52,800	54,450	56,100	59,125
3	52,800	53,350	55,550	58,300	61,600
4	53,350	55,000	58,300	62,150	65,450
5	55,000	58,300	61,600	66,000	69,850
6	57,200	60,500	64,900	69,300	73,700
7	59,950	63,800	68,200	73,700	77,550
8	59,950	69,300	71,500	78,375	82,775
9	59,950	69,300	77,000	84,810	89,650
10	59,950	69,300	77,000	87,725	92,950
11	59,950	69,300	77,000	91,025	95,975
12	59,950	69,300	77,000	91,575	96,525
13	59,950	69,300	77,000	92,125	97,075
14	59,950	69,300	77,000	92,400	97,625
15	60,862	70,168	77,523	93,500	99,000
16	60,862	70,168	77,523	94,600	100,100
17	60,862	70,168	77,523	95,700	101,200
18	62,055	71,541	79,043	96,800	102,300
19	62,055	71,541	79,043	99,000	104,500
20	64,442	74,293	82,082	100,650	110,000

(a) Column V requires 150 hours of Continuing Education; must meet eligibility requirements. New hires are not eligible. All hours must be earned while employed with the district.
(b) Outside Experience: Experience is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12, with a maximum placement on Step 11 on the above salary schedule.
(c) Effective with the 2021/2022 school year; currently employed practitioners who were hired and credited with properly verified years of outside SJUSD experience under the old salary schedule, will have their step(s) corrected to reflect their experience in SJSUD. It will be the responsibility of the practitioner to contact Human Resources to initiate this change. Human Resources will be responsible for verifying and placing members on the salary schedule.

COLUMN UNIT REQUIREMENT

Column placement is based upon upper division/graduate units earned<u>after</u> receiving a Bachelor's or <u>after</u> receiving a Master's Degree.

OUTSIDE EXPERIENCE

Experience credit is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12.

Years Outside Teaching Experience	Salary Step Placement
0	1
1	2
2	3
3	4
4	5
5	6
6	7
7	8
8	9
9	10
10	11

**Credentialed Teachers: Those with Preliminary, Clear, General and/or Standard Credentials

Board Approval Date: September 27, 2022 This schedule reflects a 10% increase effective July 1, 2022

Salary Schedule is based on a 186 day work year

The annual rates above are for a 186 day work year. Several job classifications have a different work year calendar for which the rates above are paid per diem.
High School Counselors (and Teacher Librarians placed before 7/1/2005) work a 195 day work year
School Nurses, Vision/Mobility Specialist and Speech Language Pathologists work a 187 day work year
School Social Workers work a 195 day work year
Peer Facilitators, TOSA and Content Specialist work a 190 day work year

SAN JUAN UNIFIED SCHOOL DISTRICT

**Credentialed Teachers/Nurses/Counselors/Speech Therapists/Teacher-Librarians/School Social Worker Salary Schedule
2023-24 School Year

Degree/ Education Steps	I BA + 0 - 29 Semester Units	II BA + 30 Semester Units or MA*	III BA + 45 Semester Units or MA* + 15 Sem. Units	IV BA + 75 Semester Units or BA + 60 Sem. Units w/ MA* or MA* + 30 Semester Units	V Requirements of Column IV + 150 Continuing Education hours (renewable every 5 years)
1	52,217	52,773	53,884	54,439	-
2	52,773	53,328	54,995	56,661	59,716
3	53,328	53,884	56,106	58,883	62,216
4	53,884	55,550	58,883	62,772	66,105
5	55,550	58,883	62,216	66,660	70,549
6	57,772	61,105	65,549	69,993	74,437
7	60,550	64,438	68,882	74,437	78,326
8	60,550	69,993	72,215	79,159	83,603
9	60,550	69,993	77,770	85,658	90,547
10	60,550	69,993	77,770	88,602	93,880
11	60,550	69,993	77,770	91,935	96,935
12	60,550	69,993	77,770	92,491	97,490
13	60,550	69,993	77,770	93,046	98,046
14	60,550	69,993	77,770	93,324	98,601
15	61,471	70,870	78,298	94,435	99,990
16	61,471	70,870	78,298	95,546	101,101
17	61,471	70,870	78,298	96,657	102,212
18	62,676	72,256	79,833	97,768	103,323
19	62,676	72,256	79,833	99,990	105,545
20	65,087	75,036	82,903	101,657	111,100

(a) Column V requires 150 hours of Continuing Education; must meet eligibility requirements. New hires are not eligible. All hours must be earned while employed with the district.
(b) Outside Experience: Experience is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12, with a maximum placement on Step 11 on the above salary schedule.
(c) Effective with the 2021/2022 school year; currently employed practitioners who were hired and credited with properly verified years of outside SJUSD experience under the old salary schedule, will have their step(s) corrected to reflect their experience in SJSUD. It will be the responsibility of the practitioner to contact Human Resources to initiate this change. Human Resources will be responsible for verifying and placing members on the salary schedule.

COLUMN UNIT REQUIREMENT

Column placement is based upon upper division/graduate units earned after receiving a Bachelor's or after receiving a Master's Degree.

OUTSIDE EXPERIENCE

Experience credit is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12.

Years Outside Teaching Experience	Salary Step Placement
0	1
1	2
2	3
3	4
4	5
5	6
6	7
7	8
8	9
9	10
10	11

**Credentialed Teachers: Those with Preliminary, Clear, General and/or Standard Credentials

Board Approval Date: XX 1% ongoing effective to July 1, 2023

Salary Schedule is based on a 186 day work year

The annual rates above are for a 186 day work year. Several job classifications have a different work year calendar for which the rates above are paid per diem.
High School Counselors (and Teacher Librarians placed before 7/1/2005) work a 195 day work year
School Nurses, Vision/Mobility Specialist and Speech Language Pathologists work a 187 day work year
School Social Workers work a 195 day work year
Peer Facilitators, TOSA and Content Specialist work a 190 day work year

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.16**

MEETING DATE: **06/24/2025**

SUBJECT: Lease Amendment No. 5 for the Encina High School Full Site Renovation Project

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4213, approving the fifth amendment for the Encina High School Full Site Renovation Project.

RATIONALE/BACKGROUND:
The board approves the revised Facilities Lease Agreement in the amount of $31,822,166.00, which includes a revised Total Base Rent in the amount of $31,477,166.00 for Phase #2 – DSA Scope, and authorizes the issuance of lease amendment No. 5 to the facilities lease and authorizes district staff to issue a notice to proceed with construction.

ATTACHMENT(S):
1. Resolution No. 4213
2. Lease Amendment No. 5

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction and Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT NO. 5 FOR THE ENCINA HIGH SCHOOL FULL SITE RENOVATION PROJECT SJUSD PROJECT #202-9332-P1

RESOLUTION NO. 4213

WHEREAS, section 17406 of the Education Code authorizes school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process; and

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Core West, Inc. for the Encina High School full site renovation project ("Project"), including preconstruction services in the amount of $95,000.00 per Resolution #4129; and

WHEREAS, the Board previously approved the award of the Total Base Rent which included Phase #1 – Light Modernization of the project in the amount of $3,117,287.00 per Resolution #4166 and amendment the amount to $3,424,292.00 per Resolution #4203; and

WHEREAS, the Board previously approved the award of the Total Base Rent which included Phase #2 – Site Work in the amount of $831,926.00 per Resolution #4206, which included site preparation, abatement, and demolition, and other items that do not require DSA approval or oversight; and

WHEREAS, Division of the State Architect ("DSA") approval has been received on Phase #2 (DSA Scope); and

WHEREAS, Core West, Inc. has bid Phase #2 (DSA scope) trade work as required by the Facilities Lease and has developed a proposed Total Base Rent for Phase #2 (DSA Scope), including providing the District with objectively verifiable information and a written rationale for this Total Base Rent, together with supporting documents; and

WHEREAS, the District has carefully considered the information supporting the Total Base Rent for the Phase #2 (DSA Scope).

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the revised Facilities Lease in the amount of $4,351,218.00 for the Project, authorizes the issuance of Facilities Lease Amendment #5, and authorizes District staff to issue a notice to proceed with construction of Phase #2 (DSA Scope). Core West, Inc. provided an enforceable commitment that it will satisfy the skilled and trained workforce requirements, as defined in Public Contract Code section 2601.

Original Facilities Lease Amount– Preconstruction Services	$95,000.00

Allowance added in Amendment #3	$250,000.00
Revised Preconstruction Services	**$345,000.00**
Net Change by Pervious Amendment #1, #2, & #4	$4,006,218.00
Amendment #5 Phase #2 - DSA Scope	**$27,470,948.00**
Revised Total Base Rent	**$31,477,166.00**
Revised Facilities Lease Amount	**$31,822,166.00**

Section 3. The Board approves the amendment to the Facilities Lease to include the revised Lease Payment Schedule as outlined in Amendment #5.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 24, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Ben Avey, President
San Juan Unified School District
Board of Education

Attest:

_____
Manuel Perez, Board Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Lease Amendment #05
Encina High School Full Site Renovation
DSA App. # 02 - 112932 /Facilities Lease Agreement# VR24-10559
SJUSD Project # 202-9332-P1

Effective **June 24, 2025**, the Facilities Lease Agreement dated **May 14, 2024** between the San Juan Unified School District and **CORE West, Inc** for the **Encina High School Full Site Renovation** is amended as follows:

A. The last sentence in Section 4.4.2, Total Base Rent, is amended as follows: "*The TBR for the lease of the Project is ~~($4,256,218.00)~~ Thirty One Million Seven Hundred Twenty Seven Thousand One Hundred Sixty Six Dollars and no cents **($31,727,166.00)** subject to the provisions of any Contingency Funds set forth in this Article 4."*

B. The first sentence in Section 4.4.2.4.1 is amended as follows: "*Construction Contingency Fund in the amount of ~~($194,608.00)~~ Eight Hundred Fifty Thousand Three Hundred Ninety Seven Dollars and no cents. **($850,397.00),** which, except as set forth herein, shall cover additional or extra costs of the work set forth in the contract documents as a result of all conditions and events that do not entitle Entity to a change order in accordance with Exhibit D, Article 15.01 of the Facilities Lease."*

C. The first sentence in Section 4.4.2.4.2 is amended as follows: "Specific Allowances – Phase 1 TBR #1 - Additional Drywall Patching Seventy-Five Thousand Dollars and no cents ($75,000.00), Amendment #3 - BIM and Submittals, Two Hundred Fifty Thousand Dollars and no cents ($250,000.00), Site Safety TBR #2 - Temporary Administration Twenty Thousand Dollars and no cents ($20,000.00), Site Safety TBR #2 - Site Security Cameras and Lighting One Hundred Ninety-Five Thousand Dollars and no cents ($195,000.00). *DSA TBR #3 – Koster Moisture Control System Two Hundred Twenty-Five Thousand Seven Hundred Forty-Seven Dollars and no cents **($225,747.00)**, DSA TBR #3 – DSA Reconciliation One Million One Hundred Nineteen Thousand Two Hundred Thirty Four Dollars and no cents **($1,119,234.00)***

D. The first sentence in Section 4.4.2.4.3 is amended as follows: "*District Contingency in the amount of ~~($394,466.00)~~ One Million Nine Hundred Twenty Four Thousand Six Hundred Forty Dollars and Zero Cents **($1,924,640.00)** which shall cover additional or extra costs to the project that entitle Entity to a change order in accordance with Exhibit D, Article 15.01 of the Facilities Lease."*

E. Exhibit C Lease Payment Schedule / CSI Breakdown (TBR Calculator), Qualifications & Assumptions, Exclusions and Work not Included, List of Plans, Specifications and Other Documents is replaced in its entirety with the following:

Encina High School Amendment 5 DSA TBR #3		
EXHIBIT C		
LEASE PAYMENT SCHEDULE		
A	B	C
Item No	**Month**	**Lease Payment**
	Preconstruction	
	Preconstruction Services	$ 95,000.00
	Encina High School Full Site Renovation Lease Payment Schedule	
1	January 2025 Lease Payment (TBR #1)	$ 272,592.00
2	February 2025 Lease Payment (TBR #1 & Amend #2 Non-OCIP Insurance)	$ 285,808.00
3	March 2025 Lease Payment (TBR #1)	$ 228,800.00
4	April 2025 Lease Payment (TBR #1)	$ 228,800.00
5	May 2025 Lease Payment (TBR #1 & Site Safety TBR #2)	$ 228,800.00
6	June 2025 Lease Payment (TBR #1 & Site Safety TBR #2)	$ 491,611.00
7	***July 2025 Lease Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)***	***$ 1,802,649.00***
8	***August 2025 Lease Payment (TBR #1 & DSA TBR #3)***	***$ 1,539,838.00***
9	***September 2025 Lease Payment (TBR #1 & DSA TBR #3)***	***$ 1,539,838.00***
10	***October 2025 Lease Payment (TBR #1 & DSA TBR #3)***	***$ 1,539,838.00***
11	***November 2025 Lease Payment (DSA TBR #3)***	***$ 1,311,038.00***
12	***December 2025 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
13	***January 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
14	***February 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
15	***March 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
16	***April 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
17	***May 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
18	***June 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
19	***July 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,038.00**
20	***August 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,037.00**
21	***September 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,037.00**
22	***October 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,037.00**
23	***November 2026 Lease Payment (DSA TBR #3)***	**$ 1,311,037.00**
24	December 2026 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
25	January 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
26	February 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
27	March 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
28	April 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
29	May 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
30	June 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
31	July 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
32	August 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
33	September 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
34	October 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,423.00
35	November 2027 Post Construction Payment (TBR #1, Site Safety TBR #2 & DSA TBR #3)	$ 155,431.00
	Post Construction Payment Subtotal	$ 1,865,084.00
	Lease Payments Total	**$ 27,067,148.00**
	Contingencies:	
	Phase 1 TBR #1 - Construction Contingency 10%	$ 178,856.00
	Site Safety TBR #2 - Construction Contingency 3%	$ 15,752.00
	DSA TBR #3 - Construction Contingency 3%	***$ 655,789.00***
	Construction Contingency Total	**$ 850,397.00**
	Phase 1 TBR #1 - Owner Contingency - 20%	$ 357,712.00
	Site Safety TBR #2 - Owner Contingency - 7%	$ 36,754.00
	DSA TBR #3 - Owner Contingency - 7%	***$ 1,530,174.00***
	Owner Contingency Total	**$ 1,924,640.00**
	Phase 1 TBR #1 - Additional Drywall Patching	$ 75,000.00
	Amendment #3 - BIM and Submittal Procurement	$ 250,000.00
	Site Safety TBR #2 - Temp Admin Allowance	$ 20,000.00
	Site Safety TBR #2 - Site Security Cameras & Lighting	$ 195,000.00
	DSA TBR #3 - DSA Reconciliation Allowance	***$ 1,119,234.00***
	DSA TBR #3 - Koster Moisture Control System Allowance	***$ 225,747.00***
	Owner Allowance Contingency Total	**$ 1,884,981.00**
	Contingency Total	**$ 4,660,018.00**
	Amendment 1 - Phase 1 Light Modernization TBR #1	$ 3,117,287.00
	Amendment 2 - Phase 1 Non OCIP Insurance	$ 57,005.00
	Amendment 3 - Early Submittals & Material Procurement Allowance	$ 250,000.00
	Amendment 4 - Site Safety TBR #2	$ 831,926.00
	Amendment 5 - DSA TBR #3	***$ 27,470,948.00***
	Total Value of Services (Excludes Pre-Construction Services)	**$ 31,727,166.00**

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

CORE West, Inc
A California Corporation

By:_____
Seth Maurer
Title: President

Federal Tax Identification Number :
88-0214666

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.17**

MEETING DATE: **06/24/2025**

SUBJECT: Camp Winthers Facilities Use Agreement

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board approve the Facilities Use Agreement for Camp Winthers.

RATIONALE/BACKGROUND:
The district is the owner of Camp Winthers, located at 720 Chamberlain Road, Soda Springs, California, and is willing to allow temporary use for the operation of student groups, school field trips, girl/boy scouts, music groups, etc. under this agreement.

ATTACHMENT(S):
1. Camp Winthers Facility Use Agreement

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: John Infelise, Program Coordinator, Camp Winthers
Frank Camarda, Chief Operations Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

FACILITIES USE AGREEMENT
BETWEEN SAN JUAN UNIFIED SCHOOL DISTRICT
AND
_____
FOR
CAMP WINTHERS

This Facilities Use Agreement ("Agreement") is made and entered into this ___ day of _____, _____ ("Effective Date"), by and between San Juan Unified School District, a public school district of the State of California ("District"), and _____ ("Licensee"). The District and Licensee are sometimes referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, pursuant to Education Code section 35160, the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with, inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established; and

WHEREAS, pursuant to Education Code sections 38130 et seq. ("Civic Center Act"), the management, direction, and control of school facilities are vested in the District's Board of Trustees ("Board"), and the Board may provide for the use of school facilities as a civic center where such use is consistent with school purposes and does not interfere with the regular conduct of schoolwork; and

WHEREAS, the District is the owner of certain real property, commonly known as Camp Winthers, at 720 Chamberlain Rd., Soda Springs, California ("Camp Winthers"), as described in **Exhibit A** attached hereto and incorporated by this reference; and

WHEREAS, Licensee desires to use Camp Winthers; and

WHEREAS, the District is willing to allow Licensee temporary use of Camp Winthers for the operation of _____ ("Program"), as depicted in **Exhibit B** attached hereto and incorporated by this reference; and

WHEREAS, the Parties hereto agree that it is to their mutual benefit, and for the benefit of District families served by Licensee, for the Parties to enter into an agreement providing for Licensee to use Camp Winthers for the operation of the Program, under the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the covenants and conditions of this Agreement, including the Recitals hereof, which are incorporated herein by this reference, the Parties agree as follows:

1. Grant of License. In consideration of the License Fee, as defined below, and other terms of this Agreement, District hereby grants to Licensee (including its employees and agents) a

revocable license ("License") to use Camp Winthers for the sole purpose of carrying out the Program during the days and hours indicated in [SCHEDULING SOFTWARE] and incorporated by this reference.

The rights granted to and the obligations imposed on Licensee herein shall extend to Licensee's officers, agents, employees, volunteers, and independent contractors. Additionally, Licensee, its employees, volunteers, licensees, and invitees shall have a reasonable right of ingress and egress across Camp Winthers as necessary for its operation of the Program. The District may designate access routes to and from Camp Winthers for use by Licensee, its employees, licensees, and invitees.

2. Fees. A deposit of five hundred dollars ($500) ("Deposit") is due upon execution of this Agreement. Other than the Deposit, all fees shall be paid by Licensee upon the culmination of the Program.

(a) License Fee. Licensee agrees to pay, and District agrees to accept as a license fee for the use of Camp Winthers the per person, per night amounts set forth on **Exhibit C** attached hereto and incorporated herein by this reference ("License and Meal Fees"). The District may waive the License Fee at its sole discretion.

(b) Meal Fee. Additionally, the District shall provide meals for the Program. The Licensee agrees to pay, and the District agrees to accept as a meal fee for the Program, the per student per night amounts set forth on **Exhibit C**. In order to calculate this amount, the Licensee shall provide a list of all Program attendees prior to the first day of the Term.

3. Term of Agreement. The term of this Agreement ("Term") shall consist of the dates reserved in [SCHEDULING SOFTWARE], unless such Term is earlier terminated as provided in this Agreement. The License granted under this Agreement shall be deemed automatically revoked upon the expiration or earlier termination of this Agreement.

4. Termination.

(a) Termination for Cause. This Agreement may be terminated by either Party at any time for cause. "Cause" shall consist of a breach of any material provision of this Agreement, and the failure of the breaching Party to cure the breach within fifteen (15) days of being notified of the breach (unless a different cure period is specifically required by the terms of this Agreement). Notwithstanding, the provisions in this section, failure to provide the Services shall constitute a breach of this Agreement and may result in immediate termination of this Agreement by the District. Such a termination shall become effective immediately upon the expiration of the fifteen (15) day cure period, unless such cure is completed to the reasonable satisfaction of the non-breaching Party. If District terminates this Agreement for Cause, then District may bring an action to recover from Licensee any amount necessary to compensate District for all detriment caused by Licensee's failure to perform its obligations under this License. In the event of termination by District for Cause, District shall be entitled to retain the entire amount of the License Fee paid pursuant to Section 2 hereof.

(b) Termination in the Event of an Emergency. In the event of an order from federal, state, or local authorities requiring the closure of the Camp Winthers, the District may cease, and may require Licensee cease, Program operations as necessary to comply with such order(s). In addition to the cessation of Program operations, the District may terminate this Agreement by providing seven (7) days' written notice to Licensee.

(c) Termination for Convenience. District may, by sixty (60) days' written notice to Licensee, terminate this Agreement for convenience. The Agreement shall be terminated effective the 60th day from the date of the written notice. In the event that Licensee terminates the Agreement sixty (60) days or less prior to the first day of the Term, Licensee shall forfeit the Deposit paid to the District.

(d) No later than the effective date of the expiration or earlier termination of this Agreement, the License shall terminate, and Licensee shall cease to access and use Camp Winthers, and Licensee's agents, officers, employees, volunteers, and independent contractors shall immediately vacate Camp Winthers. Licensee shall leave Camp Winthers in a clean condition, ordinary wear and tear excepted. Licensee shall be responsible for the cost of any damage caused to Camp Winthers as set forth herein.

(e) The remedies given to District in this Section or elsewhere in this Agreement shall not be exclusive but shall be in addition to all remedies now or hereafter available at law or in equity.

5. Liens and Claims. Licensee shall promptly pay in full all costs associated with Licensee's use of Camp Winthers, and any equipment, furnishings, furniture, trade fixtures or other items for Camp Winthers or Program that Licensee shall cause to be delivered to Camp Winthers and shall timely pay in full all persons who perform labor for Licensee's use of Camp Winthers and/or the Program. If any mechanics' or materialmen's liens or any other liens or claims for any work done or items furnished at Licensee's request are filed against Camp Winthers, or the Program, Licensee shall promptly remove the liens and claims at Licensee's own expense. If Licensee fails to remove the liens or claims and any judgment is entered thereon or thereunder, Licensee shall pay that judgment. Should Licensee fail, neglect, or refuse to remove any such liens or claims or to pay any judgment, District shall have the right to pay any amount required to release any such liens or claims, or to defend any actions brought on the liens or claims and to pay any judgment entered on the liens or claims, and Licensee shall be liable to District for all costs, damages, reasonable attorneys' fees, and any amounts expended in defending any proceedings or in the payment of any of said liens or claims or any judgment obtained therefor. District may record, post, and maintain upon the facilities a notice of non-responsibility. Licensee shall not encumber by any security instrument, all or a part of Licensee's interest under this License or Agreement without the prior written consent of District, and upon such terms and conditions as District may require.

6. Camp Winthers Provided in "As Is" Condition. Camp Winthers is provided to Licensee in an "as is" basis. District shall not be required to make or construct any alterations including structural changes, additions or improvements to Camp Winthers. By using and occupying Camp Winthers pursuant to this Agreement, Licensee accepts Camp Winthers in "as is"

condition. Licensee acknowledges that neither the District nor District's agents have made any representation or warranty as to the suitability of Camp Winthers to the operation of Licensee's Program. Any agreements, warranties, or representations not expressly contained herein shall in no way bind either District or Licensee, and District and Licensee expressly waive all claims for damages by reason of any statement, representation, warranty, promise or agreement, if any, not contained in this Agreement.

7. Limitations on Use; Compliance with Law.

(a) Camp Winthers shall be used only for the purpose of operating and maintaining the Program. No other uses shall be permitted without the prior written consent of the District. Licensee shall be solely responsible for the cost of designing and carrying out the Program and paying for its total cost.

(b) Licensee shall comply with all federal, state, local and District laws, statutes, codes, ordinances, rules, regulations, policies and requirements regarding use of Camp Winthers, as presently enacted or hereafter amended or issued ("Law").

(c) Licensee shall operate the Program and maintain Camp Winthers in a manner that meets all applicable rules and regulations relating to the operation of such programming as will be provided by Licensee.

(d) Licensee shall not use, permit, or allow Camp Winthers to be used, occupied, or improved under this Agreement in any manner or for any purpose that is in any way in violation of any Law.

(e) Licensee will not permit the possession or consumption of alcohol or the use of tobacco products by its employees, volunteers, licensees, or invitees at Camp Winthers.

(f) All materials, equipment, and supplies provided or used by Licensee at or on Camp Winthers shall fully conform to all applicable Law. Licensee shall not be permitted to store any supplies or equipment containing Hazardous Substances (as that term is defined herein) on Camp Winthers.

(g) Parking of cars by Licensee employees, agents, licensees and invitees shall be confined to designated parking areas.

(h) Licensee shall provide appropriate supervision, including on-site monitoring and supervision, to all Licensee staff involved in the provision of the Program and to all invitees or guests of the Program.

(i) Licensee shall maintain the confidentiality of private information regarding the District personnel, staff, and students that Licensee learns as a result of the Program.

8. Health, Safety, and Emergencies.

(a) Licensee shall comply with all applicable federal, state, local, and the District laws, regulations, ordinances, policies, procedures, state executive orders and public health orders regarding student health and safety.

(b) Licensee hereby agrees that all staff members, including volunteers, are familiar with and agree to its child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11166. Licensee must develop and/or maintain a written child abuse reporting procedure.

(c) Licensee assures the District that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370.

(d) Evacuations and Emergencies. Licensee attests and confirms that Licensee has an evacuation and emergency plan in place and that Licensee bears sole responsibility for maintaining and implementing such plans and services.

(i) Licensee shall provide for all required emergency services at Camp Winthers during the Term of the Program at Licensee's sole expense and liability. The District has no responsibility for, and will not provide any, emergency services at Camp Winthers.

(ii) The District may require Licensee to leave and evacuate Camp Winthers if the District is aware of an emergency. However, the District is not required or responsible for providing notification to the Licensee in the event of emergency.

(iii) In the event of an emergency, Licensee shall evacuate according to Licensee's emergency and evacuation plans.

(e) Lifeguard. Licensee must comply with both of the following requirements prior to any and all use of the waterfront during the Term of the Program, and any use of the waterfront without compliance with both of the following requirements is strictly prohibited.

(i) Licensee shall provide for a lifeguard, at Licensee's sole expense and liability, for any and all use of the waterfront during the Term of the Program.

(ii) Licensee shall provide District with a true and complete copy of the lifeguard's certification prior to Licensee's use of the waterfront during the Term of the Program.

(f) Medical Supervision and Supplies. Licensee shall provide medical supervision and medical and first aid supplies during the Term of the Program. The District has no responsibility for, and will not provide, medical supervision or medical or first aid supplies.

(g) Firearms. Firearms are prohibited at Camp Winthers.

(h) Orientation. Licensee shall participate in a brief orientation ("Orientation") from the Camp Director regarding Camp Winthers safety rules and emergency procedures prior to or concurrent with the first day of the Term of the Program. During the Orientation, the Camp Director will review the Camp Winthers Handbook ("Handbook"), attached hereto as **Exhibit D** and incorporated by this reference. The Licensee shall comply with all rules and other content set forth in the Handbook.

(i) Animals. With the exception of service animals as required by law ("Service Animals"), no pets or other animals are allowed at Camp Winters during the Term of the Program. Licensee assumes all responsibility and liability for any pet or other animal, including any Service Animal, at Camp Winthers during the Term of the Program.

(j) Campfires. Campfires are permitted only at the designated campfire area, pursuant to the rules discussed at Orientation, and at the discretion of the Camp Director or District representative.

9. Licensure & Permitting. Licensee represents and warrants to District that it is duly licensed and qualified to operate the Program and provide the programming and services it will provide at Camp Winthers. Licensee agrees that it will obtain or has obtained, and that it will maintain, any necessary permits, approvals, and licenses for the operation and maintenance of the Program. District agrees to reasonably cooperate with Licensee in obtaining or maintaining any such permits, approvals, or licenses and will execute any applications, certificates, or other documents required in connection therewith at no cost to the District. Prior to execution of this Agreement, Licensee shall provide the District with copies of all current licenses and any notices of licensure violations.

Licensee shall ensure that its employees, volunteers, contractors, and subcontractors who may come into contact with minor children at the Program comply with all applicable State licensing laws related to fingerprinting and criminal background investigation requirements.

10. Right of Entry. At no time shall Licensee have sole or exclusive access to or use of Camp Winthers, and District and its officers, agents, and employees shall have the right to enter Camp Winthers at reasonable times for the purpose of inspecting the same and making such alterations, repairs or improvements to Camp Winthers as the District may deem necessary or desirable. Except in cases of emergency, District shall provide Licensee with notice at least one (1) business day in advance of any District entry.

11. Maintenance and Repairs. Licensee shall, at its own expense, keep Camp Winthers in good repair and maintained in a condition suitable for Licensee's use. During Licensee's use of Camp Winthers, Licensee shall maintain Camp Winthers in a safe, clean, wholesome, and sanitary condition, to the complete satisfaction of District and in compliance with all applicable Law and shall keep Camp Winthers and the surrounding areas free and clear of rubbish and litter. Licensee shall pay for any repairs to the (more than ordinary wear and tear) arising Licensee's fault or the fault of any person or entity under its explicit direction or control within thirty (30) days of receipt from District of any invoice for the costs of the repairs.

During the times when Licensee is authorized to use Camp Winthers pursuant to this Agreement, Licensee may, subject to District's reasonable discretion, cause materials and equipment related to the Program to be situated in or on Camp Winthers. Such materials and equipment shall be maintained by Licensee at its sole cost.

12. Alterations and Improvements. Licensee shall make no alterations, improvements, or modifications to Camp Winthers without the prior written consent of the District. Unless otherwise agreed in writing by the Parties, any such alterations, improvements or modifications to Camp Winthers shall become the sole and exclusive property of the District upon completion.

13. Signage. Licensee shall not place any signage on Camp Winthers without prior written consent of the District. The District shall have final approval over the signage, but shall not unreasonably deny its location, design or content. Licensee shall remove the signage on termination of this Agreement, and must restore Camp Winthers, following removal of the signage, to the condition existing prior to installation of the signage.

14. Custodial Obligations. At its sole cost and expense, Licensee shall be responsible for maintaining Camp Winthers in a safe, clean, and hygienic condition at all times which shall include, at a minimum: keeping all floors, walkways, and paths swept and clear of debris, ensuring that all rubbish is placed in trash containers and/or dumpsters at the end of each day, and storing or sealing all foodstuffs in such a manner so as to not be an attractant to mice, rats, and other vermin. Food is prohibited in the cabins, and all food must remain in the dining hall at all times. Dining hall procedures and restrictions on food outside the dining hall are discussed during Orientation, and Licensee is responsible for ensuring compliance therewith.

If District determines, in its discretion, that Licensee has failed to maintain Camp Winthers in a safe, clean, and hygienic condition, in compliance with the requirements set forth during Orientation, the District will notify Licensee in writing of such failure and shall include in such notice an itemized list of the deficiencies and the required manner and timeline for correcting each item. In the event that Licensee fails to correct the items listed by the District within the specified timeline, or another timeline, as mutually-agreed upon between the Parties, the District may make the corrections and invoice such costs to Licensee, in accordance with the District's usual billing practices. Payment for such costs will be made by Licensee within thirty (30) days of receipt of invoice.

15. Designated Representative. Licensee shall designate in writing to the District an on-site representative who shall serve as liaison with the District and who shall be responsible for the day-to-day operations, maintenance, cleanliness and general order at the Program.

16. Hazardous Substances. Licensee shall not use, maintain, or keep any Hazardous Materials, other than ordinary cleaning supplies and waste, on or in Camp Winthers without the District's prior written approval. Licensee shall promptly give notice to the District of any Hazardous Materials dispersal or spill, or Hazardous Materials claim, of which it becomes aware. Licensee shall indemnify, defend, and hold the District harmless from any and all claims, costs, damages, penalties or liabilities arising out of Licensee's use or release of any Hazardous Materials at, in or on Camp Winthers. The foregoing indemnification obligation shall survive

the expiration or earlier termination of this Agreement. The term "Hazardous Materials" as used in this Agreement shall mean any products, substances, chemical, material or waste whose presence, nature, quantity and/or intensity of existence, use, manufacture, disposal, transportation, spill, release or effect, either by itself or in combination with other materials expected to be on Camp Winthers, is either (a) potentially injurious to the public health, safety or welfare and environment of Camp Winthers, (b) regulated or monitored by any governmental authority, or (c) a basis for liability of District to any governmental agency or third party under any applicable statue or common law theory. Hazardous Materials shall include, but not be limited to, hydrocarbons, MTBE, petroleum, gasoline, crude oil, or any products, by-products, or fractions thereof. Willful or negligent breach of Licensee's obligations under this Section may, at the District's discretion, result in immediate termination of this Agreement.

17. Insurance.

(a) Coverage Required. Before the commencement of this Agreement and during the Term of this Agreement, Licensee shall obtain and maintain, at its expense, with insurance companies acceptable to District, the following insurance policies covering Camp Winthers:

(i) Commercial General Liability.

(A.) Licensee shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office (ISO) form CG 00 01, in an amount not less than two million dollars ($2,000,000) per occurrence for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Licensee's general liability policies shall be primary and shall not seek contribution from the District's coverage and be endorsed with a form at least as broad as ISO form CG 20 10 or CG 20 26 to provide that District and its officers, officials, trustees, employees, and volunteers shall be additional insureds under such policies.

(B.) Any failure to comply with reporting provisions of the policies by Licensee shall not affect coverage provided to the District.

(C.) Coverage shall contain a waiver of subrogation in favor of the District.

(ii) Automobile Liability. Licensee shall provide auto liability coverage for owned, non-owned, and hired autos with a limit of no less than two million dollars ($2,000,000) per accident.

(iii) Worker's Compensation Insurance and Employer's Liability Insurance. Unless Licensee secures a waiver with the District prior to the Term of the Program, Licensee shall maintain Workers' Compensation Insurance with Statutory Limits, and Employer's Liability Insurance with limit of no less than $1,000,000 per accident for bodily injury or disease. Licensee shall submit to District, along with the certificate of insurance, and a waiver of

subrogation endorsement in favor of District.

(iv) Sexual Abuse and Molestation Insurance. Sexual Abuse and Molestation Insurance is required with limits not less than two million dollars ($2,000,000) per occurrence. This insurance shall cover alleged and actual claims of sexual abuse or molestation. This coverage can either be included under a General Liability policy or obtained in a separate policy. District shall be named as an Additional Insured on all Sexual Abuse and Molestation liability policies. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement, and Licensee agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.

(v) All Coverages. Each insurance policy required by the agreement shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to the District, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.

(b) Insurance Provisions.

(i) The policies described in Subsection (a) above shall: (i) name District as an additional insured and be provided on an occurrence basis; (ii) state that such policy is primary, excess, and non-contributing with any other insurance carried by District; (iii) state that the naming of an additional insured shall not negate any right the additional insured would have had as claimant under the policy if not so named; and (iv) state that not less than 30 days written notice shall be given to District before the cancellation or reduction of coverage or amount of such policy.

(ii) A certificate issued by the carrier of the policies described in Subsection (a) above shall be delivered to District prior to Licensee's, its employees, volunteers and/or its independent contractors first entry onto Camp Winthers. Each such certificate shall set forth the limits, coverage, and other provisions required under this Section. A renewal certificate for each of the policies described above shall be delivered to District not less than thirty (30) days before the expiration of the term of such policy. Coverage shall be subject to District's approval and shall carry a rating of A:X or higher, unless otherwise agreed to in advance by District, and insurance company shall be admitted and licensed in California to transact insurance coverage and issue policies.

(iii) The policy described in Subsection (a) above may be made part of a blanket policy of insurance so long as such blanket policy contains all of the provisions required in this Section and does not reduce the coverage, impair District's rights under this Agreement, or negate or decrease Licensee's obligations under this Agreement.

(iv) Licensee agrees that if Licensee does not take out and maintain such insurance as required by this Section, then District may (but shall not be required to) procure said insurance on Licensee's behalf and charge Licensee the premiums, together with a 10% handling charge, payable upon demand.

18. Indemnification. Except to the extent caused by the gross negligence or willful misconduct of District or any person or entity under its explicit direction or control, Licensee shall indemnify, defend, and hold District, its officers, agents, employees, members of its Board of Trustees, and the property of District, including but not limited to Camp Winthers, free and harmless from any and all liability, claims, loss, damages, or expenses (including attorneys' fees and fees of any required experts or consultants) resulting from Licensee's occupation and use of Camp Winthers, specifically including, without limitation, any liability, claim, loss, damage, or expense arising by reason of:

(a) The death, illness, or injury of any person, including without limitation any District student or employee or any of Licensee's employees, guests, invitees, or agents, from any cause whatsoever as a direct or indirect result of operating the Program or Licensee's use and/or occupancy of Camp Winthers while that person is in, on, or about Camp Winthers or in any way connected with Camp Winthers or with any of Licensee's personal property on Camp Winthers;

(b) The death, illness, or injury of any person, including any District student or employee or any of Licensee's employees, guests, invitees, or agents, or by reason of the damage to or destruction of any property, including property owned by Licensee or any person who is an employee, guest, invitee, or agent of Licensee, caused or allegedly caused by either (1) any condition of Camp Winthers created by Licensee or its employees or agents, or (2) any act or omission on Camp Winthers by Licensee or any person in, on or about Camp Winthers with the permission and consent of Licensee;

(c) The damage to or destruction of any property, including property owned by Licensee or by any person who is an employee, guest, invitee, or agent of Licensee, from any cause whatsoever as a direct result of operating the Program or Licensee's use and/or occupancy of Camp Winthers while that property is in, on or about Camp Winthers or in any way connected with Camp Winthers or with any of Licensee's personal property on Camp Winthers;

(d) Any work performed on Camp Winthers or materials furnished to Camp Winthers at the instance or request of Licensee or any person or entity acting for or on behalf of Licensee; and

(e) Licensee's failure to perform any provision of this License or to comply with any requirement of applicable law or any requirement imposed on Licensee or Camp Winthers by any duly authorized agency or political subdivision.

Licensee will require all Program participants and/or their parents or legal guardians to sign a waiver and release of liability, in a form approved by the District, in advance of their participation in the Program.

19. Independent Contractor Status. This Agreement is not intended to and shall not be construed to create the relationship of principal-agent, master-servant, employer-employee, partnership, joint venture, or association between Licensee and the District; neither party is an officer of the other. Each of the parties, their agents, officers, employees, and volunteers, in their performance under this Agreement, shall act in an independent capacity from each other.

Licensee shall be solely responsible for the recruitment, selection, evaluation, training, and all other aspects of the employment of staff hired by Licensee to provide the Program. Licensee shall have all staff fingerprinted and background checks conducted in accordance with Law.

All Program staff shall be employees of Licensee and not employees of the District. Licensee shall have sole responsibility for the payment of salaries, compensation, and other remuneration of staff in the performance of this Agreement, and any and all applicable federal, state, and local taxes, workers' compensation insurance, and other expenses related to staff, including, but not limited to, expenses for training and equipment.

20. Notices. All notices or other communications required or permitted under this Agreement shall be deemed duly given, if in writing, and signed by the party giving the notice, and delivered personally, or sent by a reputable overnight courier service (with package tracking capability), or certified mail, with return receipt requested, and first class postage prepaid, addressed as follows, and with a copy sent via email:

San Juan Unified School District
Attn: John Infelise, Program Coordinator - Camp Winthers
3738 Walnut Ave.
P.O. Box 477
Carmichael, CA 95609
Email: john.infelise@sanjuan.edu

Licensee
Attn: _____
ADDRESS
CITY, STATE ZIP
Email: _____

21. Governing Law. This Agreement shall be governed by and interpreted under the laws of the State of California applicable to instruments, persons, transactions and subject matter which have legal contacts and relationships exclusively within the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for Sacramento County, subject to any transfer of venue as required by law.

22. Severability. If any provision or any part of this Agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law, statute, or ordinance by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement by providing written notice of such termination to the other Party.

23. Assignment. Neither Party may assign, transfer any of its obligations, rights, or duties under this Agreement. Any such purported assignment or transfer shall be void and shall constitute a breach of this Agreement.

24. Amendment. Each of the Parties acknowledges and agrees that this Agreement may be amended only by a writing signed by both the Parties and approved or ratified by the District's governing board.

25. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof, and no prior agreement, statement, promise, or representation made by any party, employee, officer, or agent which is not contained herein shall be binding or valid. Any previous agreements between the District and Licensee regarding Licensee's use of Camp Winthers are hereby terminated.

26. Execution in Counterparts. This Agreement may be executed in counterparts, each of which shall constitute an original of the Agreement. Copies of signature pages transmitted to either Party via email or facsimile shall be deemed equivalent to original signatures on counterparts.

27. Warrant of Authority. Each of the persons signing this Agreement represents and warrants that such person has been duly authorized to sign this Agreement on behalf of the Party indicated, and each of the Parties by signing this Agreement warrants and represents that such Party is legally authorized and entitled to enter into this Agreement.

28. No Property Interest Created. The License and this Agreement does not create any interest for Licensee in Camp Winthers or any property owned or maintained by District and is not coupled with any property interest or other interest. The License is personal to Licensee and is not assignable without first obtaining District's consent, which consent may be withheld in District's sole discretion.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date and year first written above.

DISTRICT

By: _____

Name: John Infelise

Title: Program Coordinator

Camp Winthers

Approve As To Form

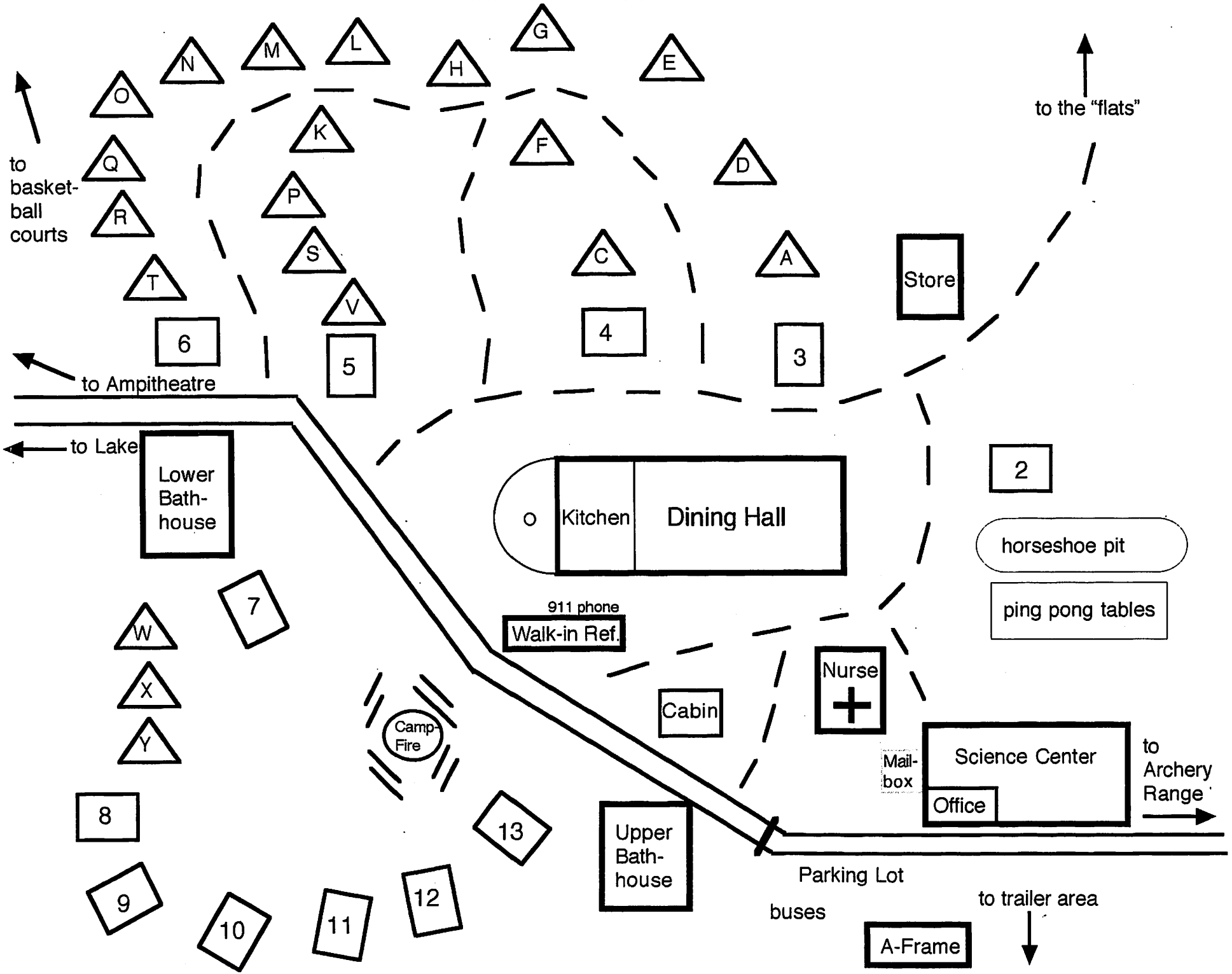
Fhanysha Gaddis (Jun 5, 2025 08:28 PDT)

Fhanysha Gaddis, General Counsel

San Juan Unified School District

LICENSEE

By: _____


to basket-ball courts
to the "flats"
to Ampitheatre
to Lake
Store
Lower Bath-house
Kitchen
Dining Hall
horseshoe pit
ping pong tables
911 phone
Walk-in Ref.
Nurse
Cabin
Camp-Fire
Mail-box
Science Center
Office
to Archery Range
Upper Bath-house
Parking Lot
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RETREAT RATES 2023 **Price/person**

Out of District

	Over 12 yrs. Old		Youth 12 and under		5 and under
Lodging(per night)	$	50.50	$	43.00	
Breakfast	$	9.00	$	7.65	
Lunch	$	11.00	$	9.35	
Dinner	$	14.50	$	12.30	
Total Lodging+3 meals	**$**	**85.00**	**$**	**72.30**	**No Charge**

RETREAT RATES 2023 **Price/person**

SJUSD Schools

Lodging(per night)	$	15.00	$	13.00	
Breakfast	$	7.00	$	6.00	
Lunch	$	8.50	$	7.50	
Dinner	$	9.50	$	8.50	
Total Lodging+ 3 meals	**$**	**40.00**	**$**	**35.00**	**No charge**

Facilities Use Agreement - Camp Winthers 4938-8162-5398 1

Final Audit Report 2025-06-05

Created:	2025-06-04
By:	Maija Young (maija.young@sanjuan.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAi9SkgCWCbnk8kbrnXWtvX45G2dZdA4Z8

"Facilities Use Agreement - Camp Winthers 4938-8162-5398 1" History

Document created by Maija Young (maija.young@sanjuan.edu)
2025-06-04 - 11:07:43 PM GMT

Document emailed to Fhanysha Gaddis (fhanysha.gaddis@sanjuan.edu) for signature
2025-06-04 - 11:08:24 PM GMT

Email viewed by Fhanysha Gaddis (fhanysha.gaddis@sanjuan.edu)
2025-06-04 - 11:52:14 PM GMT

Document e-signed by Fhanysha Gaddis (fhanysha.gaddis@sanjuan.edu)
Signature Date: 2025-06-05 - 3:28:18 PM GMT - Time Source: server

Agreement completed.
2025-06-05 - 3:28:18 PM GMT

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.18**

MEETING DATE: **06/24/2025**

SUBJECT: Kingswood K-8 School Early Childhood Education Contract Amendment No. 1

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4214, approving the first amendment and ratifying the contract for Kingswood Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

RATIONALE/BACKGROUND:
All federally funded projects are required to have a specific language in the project's contract and documentation during the bidding process. Bid Packet 25-210 Canopy, Playground, and Hardscape Replacement at four school sites - Sunrise Tech, Kingswood, Encina, and Choices - was inadvertently issued without this mandatory article in Book 1 of 2 – Project Manual. This article, Article 5 Special Provisions (Federally-Funded Contract), covers the requirements the contractor will have to follow for the project to be funded by federal funds. The project was awarded to Joe's Landscaping & Concrete Inc. at the March 25, 2025, board meeting with this article missing. The district has spoken to the contractor once the error was noticed, and they have agreed to amending the contract. This amendment will allow the project to be complaint and insure the use of Early Childhood Education federal funds on the project.

ATTACHMENT(S):
1. Resolution No. 4214
2. Executed Contract
3. Contract Amendment No. 1

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING AMENDMENT NO. 1 FOR THE KINGSWOOD (ECE) PLAYGROUND PROJECT SJUSD PROJECT #126-9555-24CIP

RESOLUTION NO. 4214

WHEREAS, the District Board of Education ("Board") previously approved the award of the Contract to Joe's Landscaping & Concrete Inc. for the Kingswood (ECE) Playground project ("Project"), per Consent Calendar Item H.2 – Purchasing Report at the March 25, 2025 Board Meeting; and

WHEREAS, Article #5 - Special Provisions (Federally-Funded Contract) federal required language was missing from Book 1 of 2 – Project Manual of Bid Packet #25-210 Canopy, Playground, and Hardscape Replacement at (4 Sites) Sunrise Tech, Kingswood, Encina, and Choices; and

WHEREAS, this article is required for Early Childhood Education ("ECE") federal funds to be used for the project; and

WHEREAS, Division Joe's Landscaping & Concrete has agreed to amend this article into the contract and allow the district to be compliant with federal requirements for funding projects;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the amendment to include Article #5 - Special Provisions (Federally-Funded Contract) into the contract as outline in Amendment #1.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 24, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Ben Avey, President,
San Juan Unified School District
Board of Education

Attest:

_____
Manuel Perez, Clerk
San Juan Unified School District
Board of Education

Section 00 52 00 - FORM OF CONTRACT

ARTICLE 1. AGREEMENT FOR CONSTRUCTION

This contract is contingent upon San Juan Unified School District Board approval and will not be valid unless approved.

THIS AGREEMENT is made and entered into as of this **3/25/2025**, by and between the San Juan Unified School District ("District"), and **Joe's Landscaping & Concrete Inc.**, a California Corporation, Contractors State License Board license number 853867 ("Contractor").

District and Contractor hereby mutually agree as follows:

Section 1 - SCOPE OF WORK.
Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials and transportation necessary to perform and complete in a good and workmanlike manner to the satisfaction of District, all work called for and in the manner designated in, and in strict accordance with, the Contract Documents as defined in Section 2 hereof, the Work for the **Kingswood (ECE) Playground, BP #25-217, 126-9555-24CIP.**

Section 2 - CONTRACT DOCUMENTS.
The Contract Documents, sometimes also referred to as "the Contract", consist of the Notice to Bidders, the Instructions for Bidders, the Bid, the Agreement for Construction, the Performance Bond, the Payment Bond, these General Conditions, the Special Provisions, the General Requirements, Exhibits, the Technical Specifications, the Contract Drawings and Plans, all duly issued addenda, Interpretations, Change Orders, supplemental drawings, Architect's Instruction Bulletins, the Contractor's Guarantee and Bond, the Hazardous Materials Requirements (if any), the Construction Forms Manual, and the Contract Schedule.

Section 3 - DEFINITIONS.
Unless otherwise specifically provided herein, all words and phrases defined in the General Conditions shall have the same meaning and intent in this Agreement.

Section 4 - CONTRACT AMOUNT AND PAYMENT.
District agrees to pay and Contractor agrees to accept, for the full and complete performance of this Agreement for the Work performed the sum of **Six Hundred Fifty-One Thousand Two Hundred Forty-four** DOLLARS $ **$651,244.00** ("Contract Sum"), subject to adjustment as provided in the Contract Documents.

Monthly progress payments shall be made in accordance with Article 12 of the General Conditions of the Contract Documents.

Final payment shall be made in accordance with Article 21 of the General Conditions.

Section 5 – CONTRACT TIME.
The Work shall be commenced on the date specified in the District's "Notice to Proceed," and shall be fully completed as described in the Contract Documents, including, without limitation, submittal of all close-out documentation **by 9/30/2025** together with such additional time as may be provided by any change order issued pursuant to the Contract Documents.

Time is of the essence in this Agreement and the Contract Documents. Failure of Contractor to complete the Work by the completion date and in the manner provided for by the Contract Documents, as that time may be extended by Change Order, shall subject Contractor to liquidated damages as hereinafter provided in this Agreement and the Contract Documents.

Section 6 - NO WAIVER BY PERFORMANCE; REMEDIES.
No action by the District or its representatives in performing this Agreement, including without limitation inspection or payment, shall operate as a waiver of any provision of this Agreement or the Contract Documents or of any legal right of District unless such waiver is expressly stated in writing. No waiver of any breach of this Agreement or of the Contract Documents shall waive any other or subsequent breach. In addition to each and every remedy provided in this Agreement and/or the Contract Documents, District shall have any and all equitable and legal remedies otherwise available to it.

Section 7 - LIQUIDATED DAMAGES.
Liquidated damages may be assessed against Contractor in accordance with Article 14 of the General Conditions and the Special Provisions, in the amount of **$1,000.00** per calendar day if Contractor fails to substantially complete the Work within the Contract Time, as that time may be extended by change order, and in the amount of $300 per calendar day after substantial completion and until final completion. The provision for liquidated damages in the Contract Documents shall not act as a limitation upon District if Contractor abandons the Work. In such event, Contractor shall be liable to District for all losses incurred.

Section 8 - PERFORMANCE AND PAYMENT BONDS.
As a condition of award of this Agreement, Contractor was required to file a Performance Bond and a Payment Bond with District. These bonds shall be maintained during the entire life of the Agreement at the expense of Contractor. Each bond shall be in the amount of one hundred percent (100%) of the Contract Sum. Any alteration or alterations made in any provision of the Contract shall not operate to release any surety from any liability on any bond required hereunder and the consent to make such alterations is hereby given, and any surety on said bonds must waive the provisions of Section 2819 of the Civil Code.

Section 9 - UNFAIR COMPETITION.
The following provision is included in this Agreement pursuant to California Public Contract Code section 7103.5.

> "In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700 of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties."

Section 10 - ASSIGNMENT.
Neither this Agreement nor any rights herein of Contractor shall be assigned without the written consent of District first obtained.

Section 11 - NO THIRD PARTY BENEFICIARIES.
This Agreement is entered into solely between District and Contractor. There are no third-party beneficiaries, intended, unintended, or otherwise to this Agreement.

Section 12 - AGREEMENT BINDING.
This Agreement shall bind and insure to the heirs, devisees, assignees, and successors in interest of Contractor and to the successors in interest of District in the same manner as if such parties had been expressly named herein.

Section 13 - AGREEMENT CONTROLS.
In the event of a conflict between the terms and conditions set forth in this Agreement and the terms and conditions set forth in the other Contract Documents, the terms and conditions set forth in this Agreement shall prevail.

Section 14 - FINGERPRINTING.
Education Code sections 45125.1 and 45125.2 apply to this Agreement. Contractor shall, prior to commencement of Work, comply with either of the methods of ensuring safety set forth in Education Code section 45125.2(a)(1)

(installation of a physical barrier) or 45125.2(a)(2) (continual supervision by an employee of Contractor who has not been convicted of a serious or violent felony). If Contractor elects to provide continual supervision pursuant to Education Code section 45125.2(a)(2), Contractor shall require the person(s) who will provide that continual supervision to be fingerprinted by the Department of Justice ("DOJ"). Upon verification from DOJ that those persons fingerprinted have no record of a serious or violent felony, Contractor will so certify by signing and submitting to District, through the District Representative, the certification form attached as Exhibit A and incorporated by reference. In addition, Contractor shall submit the names of those persons who have received clearance on a form as indicated in Exhibit B. Any person whose name is not on the cleared list may not have such access. In that case, Contractor must make arrangements with District for appropriate access. No person with a violent or serious felony as reported by DOJ may have access to the school campuses.

Failure to comply with this Section of this Agreement at all times, or permitting unsupervised access by an employee whose name has not been cleared by DOJ as certified by Contractor, shall constitute grounds for termination of this Agreement.

Section 15 - GOVERNING LAW.
This Agreement will be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Contractors are required by law to be licensed and regulated by the Contractor's State License Board, which has jurisdiction to investigate complaints against contractors if a complaint is filed within three years of the date of the alleged violation. Any questions concerning a contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.

District: San Juan Unified School District

By:

Nicholas Arps

Its: Director of Construction/Mod

Contract Amount: $651,244.00

By:

Frank Camarda

Its: Chief Operations Officer

Board Approval Date: 3/25/2025

Contractor: Joe's Landscaping & Concrete Inc.

Signature:

By/Its: Joe Garcia /

Business Address: 802 Inyo Ave, P.O.Box 883, Newman, California 95360
License Number: 853867
Contractor DIR Registration #: 100047632
Federal I.D. #: 27-2809829

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Exhibit B

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School.

Jaime Garcia
Joe Garcia
Jesus Murillo
Alvaro Reynoso
John Belo
Jaime Gomez

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Attachment 2

EXHIBIT A TO FORM OF CONTRACT

CERTIFICATION

I, John Belo, on behalf of Joe's Landscaping & Concrete, certify that, pursuant to Education Code Section 45125.1 and 45125.2 and Section 17 of this Agreement, this business entity has conducted the required criminal background check(s) of all persons who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity, and that none of those persons have been reported by the Department of Justice as having been convicted of a serious or violent felony as specified in Penal Code sections 667.5(c) and/or 1192.7(c). I understand that this Certification is not to be signed and submitted until I have received clearance from DOJ regarding those persons named.

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents of Joe's Landscaping & Concrete who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity and who are required to be fingerprinted as provided in the Agreement. I agree to keep this list current and to notify San Juan Unified School District of any addition/deletions as they occur.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 19 day of Feb, 2025, in Stanislaus County, California.

By: John Belo
[Name of Contractor's Authorized Representative]
(Please print)

Project Coordinator
(Title)

(Signature)

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Attachment 2

Section 00 61 13.13 – PAYMENT BOND FORM

Bond No. 6022054125

PAYMENT BOND

KNOW ALL PERSONS BY THESE PRESENTS:

THAT WHEREAS, San Juan Unified School District (the "District") has awarded to

Joe's Landscaping & Concrete, Inc. as Principal a contract dated the 25th day of March, 2025, for the furnishing if all labor, materials, equipment, transportation and services for the construction of **Kingswood – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #126-9555-24CIP,** project located in Sacramento County, California (hereinafter referred to as the "Contract");

AND WHEREAS, Principal is required to furnish a bond in connection with the Contract to secure the payment of claims of laborers, mechanics, material suppliers, and other persons as provided by law;

NOW THEREFORE, we the undersigned Principal and

United States Fire Insurance Company

as Surety, are held and firmly bound unto the District in the sum of * DOLLARS $651,244.00 for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

*Six Hundred Fifty-One Thousand Two Hundred Forty-Four & 00/100

1. THE CONDITION OF THIS OBLIGATION IS SUCH, that if Principal, or its heirs, executors, administrators, successors, or assigns approved by the District or its Subcontractors shall fail to pay any of the persons named in State of California Civil Code Section 9100, or amounts due under the State of California Unemployment Insurance Code with respect to work or labor performed under the Contract, or for any amounts required to be deducted, withheld, and paid over to the State of California Employment Development Department from the wages of employees of Principal and subcontractors pursuant to Section 13020 of the State of California Unemployment Insurance Code with respect to such work and labor, that Surety will pay for the same in an amount not exceeding the sum specified in this bond, otherwise the above obligation shall become and be null and void.

2. This Bond shall inure to the benefit of any and all persons, companies and corporations entitled to file claims under California law, including but not limited to the persons named in State of California Civil Code Section 9100 so as to give a right of action to such persons or their assigns in any suit brought upon this bond.

3. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

4. Amounts owed by the District to Principal under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under the Performance Bond. By Principal furnishing and the District accepting this Payment Bond, they agree that all funds earned by Principal in the performance of the Contract are dedicated to satisfy obligations of Principal and Surety under this Bond, subject to the District's priority to use the funds for the completion of the Work or the satisfaction of the District's claims, including liquidated damages, under the Contract.

5. Surety's obligations hereunder are independent of the obligations of any other surety for the payment of claims of laborers, mechanics, material suppliers, and other persons in connection with the Contract; and suit may be brought against Surety and such other sureties, jointly and severally, or against any one or more of them, or against less than all of them without impairing the District rights against the other.

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6. In the event suit is brought upon this bond, the parties not prevailing in such suit shall pay reasonable attorneys' fees and costs incurred by the prevailing parties in such suit.

7. Correspondence or claims relating to this bond shall be sent to Surety at the address set forth below.

IN WITNESS WHEREOF, we have hereunto set our hands this 19th day of February, 2025.

Principal: Joe's Landscaping & Concrete, Inc.
(Name of Firm)

By: _____

Title: Project Coordinator

Surety: United States Fire Insurance Company
(Name of Firm)

By: _____

Title: Jaren A. Marx, Attorney-In-Fact

Address for Notices:

United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ 07960

Phone # 973-490-6600

Fax # N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT — CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

Signature _____

Signature of Notary Public

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____
☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____
Signer Is Representing _____

Signer's Name _____
☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____
Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey }
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

Signer's Name: _____
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

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Attachment 2

Premium $14,397.00

Section 00 61 13.16 - PERFORMANCE BOND FORM

Bond No. 6022054125

KNOW ALL PERSONS BY THESE PRESENTS:

WHEREAS, San Juan Unified School District hereinafter referred to as "District" and Joe's Landscaping & Concrete, Inc. (hereinafter referred to as "Contractor"), have entered into a written contract dated the 25th day of March, 2025 for furnishing of all labor, materials, equipment, transportation and services for the construction of **Kingswood – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #126-9555-24CIP.** project located in Sacramento County, California (hereinafter referred to as the "Construction Contract"); and

WHEREAS, Contractor is required by the terms of the Construction Contract to furnish a bond for the faithful performance of all terms and conditions of the Construction Contract;

NOW, THEREFORE, Contractor, as principal, and United States Fire Insurance Company (hereinafter referred to as "Surety"), as Surety, are held and firmly bound unto District and Claimants, as defined herein, in the penal sum of Six Hundred Fifty-One Thousand Two Hundred Forty-Four & 00/100 DOLLARS $ 651,244.00, lawful money of the United States, for the payment of which sum well and truly to be made as provided in this Performance Bond.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to District for the performance of the Construction Contract, which is incorporated herein by reference.

2. If Contractor timely performs each and every obligation under the Construction Contract, including all Guarantee and/or warranty obligations, Surety and Contractor shall have no obligation under this Bond, except to participate in conferences as provided in Subparagraph 3.1.

3. Surety's obligation under this Performance Bond shall arise after:

   3.1 District has declared a Contractor Default and has notified Contractor and Surety at its address described in Paragraph 10 below that District has declared a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than seven days after receipt of such notice to discuss methods of performing all remaining obligations of Contractor pursuant to the Construction Contract; and

   3.2 District has agreed to pay any remaining Balance of the Agreement Price, as calculated under the terms of the Construction Contract, to Surety in accordance with the terms of the Construction Contract or to a contractor selected to perform the Construction Contract in accordance with the terms of the Construction Contract with District.

4. When District has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:

   4.1 Arrange for Contractor, with consent of District, to perform and complete the Construction Contract; or

   4.2 Undertake to perform and complete the Construction Contract itself, through its agents or through independent contractors; or

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4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to District for a contract for performance and completion of the Construction Contract, arrange for a contract to be prepared for execution by District and the contractor selected with District's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to District the amount of damages as described in Paragraph 6 in excess of the Balance of the Agreement Price, as calculated under the terms of the Construction Contract, incurred by District resulting from Contractor's Default; or

4.4 Waive its right to perform and complete, arrange for completion, or obtain a new Contractor and with reasonable promptness under the circumstances:

.1 After investigation, determine the amount for which it may be liable to District and, as soon as practicable after the amount is determined, tender payment thereof to District; or

.2 Deny liability in whole or in part and notify District citing specific reasons therefore.

5. If Surety does not proceed as provided in Paragraph 4 within twenty days from receipt of the notice described in paragraph 3.1 (whether or not a conference has been held pursuant to paragraph 3.1), or such longer period upon which District and Surety may agree in writing, Surety shall be deemed to be in default on this Bond. If Surety proceeds as provided in Subparagraph 4.4, and District refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice District shall be entitled to enforce any remedy available to District.

6. After District has declared a Contractor Default, and if Surety elects to act under Subparagraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to District shall not be greater than those of Contractor under the Construction Contract, and the responsibilities of District to Surety shall not be greater than those of the District under the Construction Contract. To the limit of the amount of this Performance Bond, but subject to commitment by District of any remaining Balance of the Agreement Price to mitigation of costs and damages on the Construction Contract, Surety is obligated without duplication for:

6.1 The responsibilities of Contractor for correction of defective Work, materials and equipment and completion of the Construction Contract, including all Guarantee and warranty obligations;

6.2 Additional legal, design professional, construction management and delay costs resulting from the Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and

6.3 Liquidated damages, or if no liquidated damages are specified in the Construction Contract, actual damages caused by delayed performance or non-performance of Contractor.

7. Surety shall not be liable to District or others for obligations of Contractor that are unrelated to the Construction Contract, and the Balance of the Agreement Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than District or its heirs, executors, administrators or successors.

8. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction. The prevailing party in any such action shall be entitled to recover its attorneys' fees, to be taxed as an item of costs.

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Attachment 2

10. Notice to Surety, District or Contractor shall be mailed or delivered to the address, or sent via telecopier to the facsimile number, shown on the signature page.

11. DEFINITIONS

11.1 Balance of the Agreement Price: The total amount payable by District to Contractor under the Construction Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by District in settlement of insurance or other claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Construction Contract.

11.2 Construction Contract: The agreement between the District and the Contractor identified on the first page of this bond, including all Contract Documents and changes thereto.

11.3 Contractor Default: Failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Construction Contract.

CONTRACTOR, as Principal

Joe's Landscaping & Concrete, Inc.

By: _____

Its: John Belo

Address: 802 Inyo Ave., Newman, CA 95360

Phone #: 209-862-2004

Fax #: N/A

SURETY

United States Fire Insurance Company

By: _____

Jaren A. Marx
Its: Attorney-In-Fact

Address: 305 Madison Avenue, Morristown, NJ 07960

Phone #: 973-490-6600

Fax #: N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT **CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 19 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

Signature of Notary Public

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____	Signer's Name _____
☐ Corporate Officer—Title(s) _____	☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General	☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other _____	☐ Other _____
Signer Is Representing _____	Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey }
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Attachment 2

CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

Signer's Name: _____
☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other: _____
Signer is Representing: _____

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Attachment 2

Fringe Benefit Statement

PROJECT NAME: Kingswood K8- Canopy, Playground & Hardscape Replacement
CONTRACT NO: 126-9555-24CIP DATE: 2/21/25

I certify under penalty of perjury that fringe benefits are paid to the approved Plans, Funds, or Programs as listed below.

Classification	Fringe Benefit Hourly Amoun	Name & Address of Plan, Fund, or Program
Laborers	Vacation $ 3.51 Health & Welfare $ 10.60 Pension $ 14.96 Aprrentice/Training $ .52 Annuity $ Contract Administration $ Others $ .32	Laborers Trust Funds 5672 Stoneridge Dr Suite 100 Pleasanton CA 94588
Operating Engineers	Vacation $ 6.03 Health & Welfare $ 13.38 Pension $ 11.28 Aprrentice/Training $ 1.21 Annuity $ Contract Administration $ Others $ 1.60	Operating Engineers local 3 Public & Miscellaneous Employees Health & Welfare Trust Fund 1141 Harbor Bay Pkwy #100 Alameda CA 94502
Cement Mason	Vacation $ 7.00 Health & Welfare $ 9.42 Pension $ 12.36 Aprrentice/Training $ .91 Annuity $ Contract Administration $ Others $ .12	Cement Masons Trust Fund 5417 Peck Rd Arcadia CA 91006
Iron Workers	Vacation $ 6.10 Health & Welfare $ 12.20 Pension $ 9.32 Aprrentice/Training $ .72 Annuity $ Contract Administration $ Others $ 7.065	California Field Ironworkers 131 N El Molino Ave #330 Pasadena CA 91101
	Vacation $ Health & Welfare $ Pension $ Aprrentice/Training $ Annuity $ Contract Administration $ Others $	
	Vacation $ Health & Welfare $ Pension $ Aprrentice/Training $ Annuity $ Contract Administration $ Others $	

Joe's Landscaping & Concrete, Inc
Company Name (Please Print)

Jose Garcia CEO
Name & Title

Signature

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Attachment 2

San Juan Unified School District
Business Support Services, Facilities Accounting & Purchasing Department
5320 Hemlock Street, Room 1, Sacramento, CA 95841
Telephone (916) 971-7283; FAX (916) 979-8886
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools

Contractors/Short-Term Workers

Asbestos-Containing Building Material (ACBM Notification Statement)

This form must be completed and signed by the contractor/short-term worker prior to beginning any work that may disturb ACBM at any San Juan Unified School District school/site. The original must be filed with the purchasing department **before beginning work**.

Specific information regarding asbestos-containing building materials is available in the Asbestos Hazard Emergency Response Act (AHERA) binder (gold colored) located at each school/site administration office*. Information can also be obtained by contacting the designated person at (916) 971-5740.

I, John Belo (Please Print Name of Representative) of Joe's Landscaping & Concrete (Please Print Business Name)

am aware of the presence of ACBM located at the following school/site, know where to obtain information regarding ACBM located at this school/site, and understand that I will be held responsible for disturbing ACBM at:

BP # 25-217 Kingswood K8
(Print Name of School/Site)

Signature of Representative

2/19/25
Date

* District AHERA binders are located in the Facilities M&O Office.

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SAN JUAN UNIFIED SCHOOL DISTRICT

CONTRACTOR AFFIDAVIT OF PUBLIC WORKS COMPLIANCE

Certification of Compliance with Prevailing Wage Laws

I, Jose Garcia (NAME) As owner of Joe's Landscaping & Concrete Inc. (COMPANY)

I hereby, certify under penalty of perjury:

1) That I am the Official Representative of the above named company and therefore responsible for compliance with the Public Works laws on this project.

2) That as Owner of this company, I was informed of the California Public Works laws and was given the information and forms to complete the project in compliance with these laws at the beginning of the project.

3) That the determinations and classifications published by the State of California DLSR have been used to bid the wages on this project by my company and my subcontractors' companies.

4) That all workers who perform labor on the project will be paid all prevailing wages as listed in the applicable determinations due to them in the course of the work as listed on their timecards, including fringe benefits.

5) That all training fees, if applicable, to the trade in which they are employed will be paid to the appropriate, approved fund.

6) That I will submit, and verify all subcontractors submit, a Public Works Contract Award Information Form (DAS 140) to the applicable Apprenticeship Programs for each trade and classification needed to complete the work.

7) That I will request, and verify all subcontractors request, the dispatch of required apprentices from one of the applicable Apprenticeship Committees at least 48 hours (excluding Saturdays, Sundays, and holidays) before the date on which one or more apprentices are required.

8) That all workers listed as apprentices will be registered, state apprentices and furnish a certificate of registration.

Title: CEO

Signature: [signature]

Date: 2/21/25 Project: BP-#25-17 San Juan USD 4 Sites

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SAN JUAN UNIFIED SCHOOL DISTRICT

WORKER'S COMPENSATION AFFIDAVIT

Pursuant to General Conditions, 00 72 00. Article 3, Section 3.13, in accordance with the provisions of Section 3700 of the California Labor Code, every contractor under contract on this project is required to secure workers' compensation insurance for its employees.

Each contractor, to whom a public works contract is awarded, is required to sign and file with the awarding body the following certification prior to performing the work of the contract.

I am aware of the provisions of Section 3700 of the California Labor Code which requires every employer to carry workers' compensation insurance or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of this contract and will carry such provisions through to completion of the contract.

Company: Joe's Landscaping & Concrete Date: 2/19/25

By: _____
(Signature)

Name: John Belo
(Print)

Title: Project Coordinator

Contractor: Joe's Landscaping & Concrete Inc.

By: John Belo

Its: Project Coordinator

Business Address: 803 Inyo Ave
Newman CA 95360

License Number: 853867

Contractor DIR Registration #: 1000049632

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract; that John Belo, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Janet Figueroa
Secretary

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

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Attachment 2

Contractor: Joe's Landscaping & Concrete Inc

By: John Belo

Its: Project Coordinator

Business Address: 802 Inyo Ave
Newman Ca 95360

License Number: 853867

Contractor DIR Registration #: 1000976 32

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract, that John Belo, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Secretary

Docusign Envelope ID: 7CF96833-BB51-4B4A-838B-615648240A0C

Attachment 2

CERTIFICATION REGARDING RUSSIAN SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" hereunder refers to sanctions imposed by the United States government in response to Russia's actions in Ukraine, as those sanctions may be updated from time to time, as well as any sanctions imposed under state law. By its signature below, the Respondent represents that it is not a target of Economic Sanctions.

Should the District determine that the Respondent is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Respondent's Proposal **for lack of responsibility** any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination for default by the District. The LLB Entity will be required to obtain a similar certification from all proposed trade contractors subject to the protections of Public Contract Code section 4100 *et seq.*; failure to obtain such certification and/or a determination that any such proposed subcontractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities will be grounds for rejection of the proposed subcontractor.

I, the official named below, declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this certification is executed on 2/11/25 at Newman, California.

[Date] [City]

RESPONDENT: Joes Landscaping & Concrete

BY: _____
Signature

John Belo
Type/Print Name

Estimator
Title

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Contract Amendment #01
Kingswood (ECE) Playground Project
DSA App. #02-122612
SJUSD Project #126-9555-24CIP

Effective **June 24, 2025,** the Agreement for Construction previously awarded and dated **March 25, 2025** between the San Juan Unified School District and **Joe's Landscape & Concrete Inc**. for the **Kingswood ECE Playground** is amended as follows:

Book 1 of 2 – Project Manual to be revised to include attached Article 5: Special Provisions (Federally-Funded Contract) to Division 0, Section 00 73 00 Special Provisions.

In all other respects, the terms and conditions of said Agreement for Construction, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Joe's Landscape & Concrete, Inc.
A California Corporation

By:_____
Joe Garcia
Title: President

Federal Tax Identification Number:
27-2809829

ARTICLE 5: SPECIAL PROVISIONS (FEDERALLY-FUNDED CONTRACT)

SECTION 1.01. GENERAL.

By entering into this Contract, Contractor hereby agrees to comply with all applicable state, Federal, and local laws and regulations as applicable to this Project. Failure of the Contractor to comply with any applicable law or regulation may be the basis for withholding payments and/or termination of this Contract.

SECTION 1.02. EQUAL EMPLOYMENT OPPORTUNITY/ANTI-DISCRIMINATION.

A. Contractor shall comply with all anti-discrimination and equal opportunity statutes, regulations, and Executive Orders that apply to the expenditure of funds under Federal contracts, grants, and cooperative Agreements, loans, and other forms of Federal assistance. The Contractor shall comply with Title VI or the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and any program-specific statutes with anti- discrimination requirements. The Contractor shall comply with civil rights laws including, but not limited to, the Fair Housing Act, the Fair Credit Reporting Act, the Americans with Disabilities Act, Title VII of the Civil Rights Act of 1964, the Equal Educational Opportunities Act, the Age Discrimination in Employment Act, and the Uniform Relocation Act.

B. Contractor shall comply with 41 CFR 60-1.4(b). During the performance of this Contract, Contractor agrees as follows:

(1) Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Contractor's legal duty to furnish information.

(4) Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any of the said rules, regulations, or orders, this Contract may be canceled, terminated, or suspended in whole or in part and Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) Contractor will include the above provisions in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each Subcontractor or vendor. Contractor will take such action with respect to any subcontract or purchase order as the District or the U.S. Department of Health & Human Services may direct as a means of enforcing such provisions, including sanctions for noncompliance, *provided, however*, that, in the event Contractor becomes involved in, or is threatened with, litigation with a Subcontractor or vendor as a result of such direction by the administering agency, Contractor may request the District or United States to enter into such litigation to protect the interests of the United States.

Contractor agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.
Contractor further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order.

SECTION 1.03. ANTI-KICKBACK.

Contractor shall comply with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3), and shall require all of its subcontractors to comply. Those requirements are set forth in greater detail below. Contractor and all subcontractors are prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

SECTION 1.04. DAVIS-BACON.

Contractor shall comply with the Davis-Bacon Act (40 U.S.C. 3141-3148) as supplemented by Department of Labor regulations (29 CFR Part 5), and shall require all its subcontractors to comply. To the extent that California law differs from the Davis-Bacon Act, Contractor and its subcontractors shall comply with the more

stringent requirement.

Contractor must pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.

In accordance with the Davis-Bacon Act, Contractor must pay the required wages not less than once per week.

By entering into the Contract, Contractor has accepted the wage determination(s) applicable to the Work, and agrees to comply with the wage determination(s).

SECTION 1.05. CONTRACT WORK HOURS AND SAFETY STANDARDS.

(a) Contractor shall comply with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708), as supplemented by Department of Labor regulations (29 CFR Part 5). In accordance with 29 C.F.R. section 5.5(b), Contractor agrees to comply with the following, and to require all of its subcontractors to comply with the following:

(1) ***Minimum wages.***

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in section 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii) (A) Any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If Contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) If Contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, Contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If Contractor does not make payments to a trustee or other third person, Contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, Provided, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

(2) ***Withholding***. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld from Contractor under this Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same Contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by Contractor or any subcontractor the full amount of wages required by the Contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the Contract, the District may, after written notice to Contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(3) ***Payrolls and basic records***.

(i) Payrolls and basic records relating thereto shall be maintained by Contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, Contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

(ii) (A) Contractor shall submit weekly for each week in which any Contract work is performed a copy of all payrolls to the District for transmission to the appropriate Federal agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at http://www.dol.gov/esa/whd/forms/wh347instr.htm or its successor site. **Contractor is responsible for the submission of copies of payrolls by all subcontractors.** Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the District for transmission to the appropriate Federal agency, Contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for Contractor to require a subcontractor to provide addresses and social security numbers to Contractor for its own records, without weekly submission to the District.

(B) Each payroll submitted shall be accompanied by a “Statement of Compliance,” signed by Contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under section 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under section 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the Contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the Contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

(iii) Contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the appropriate Federal agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If Contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

(4) ***Apprentices and trainees*** -

(i) Apprentices. Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor

will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) Trainees. Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) Equal employment opportunity. The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements***. Contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts***. Contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the applicable Federal agency may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. **Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.**

(7) ***Contract termination***: debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements***. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards***. Disputes arising out of the labor standards provisions of this Contract shall not be subject to the general disputes clause of this Contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between Contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

(10) ***Certification of eligibility***.

(i) By entering into this Contract, Contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in Contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(ii) No part of this Contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

(b) ***Contract Work Hours and Safety Standards Act***. As used in this paragraph, the terms laborers and mechanics include watchmen and guards.

(1) *Overtime requirements*. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages*. In the event of any violation of the clause set forth in paragraph (b)(1) of this section, Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of $29 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.

(3) *Withholding for unpaid wages and liquidated damages*. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld, from any moneys payable on account of work performed by Contractor or subcontractor under any such Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same Contractor, such sums as may be determined to be necessary to satisfy any liabilities of such Contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

(4) *Subcontracts*. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.

(c) In addition to the clauses contained in paragraph (b), in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any of the other statutes cited in § 5.1, Contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the Contract for all laborers and mechanics, including guards and watchmen, working on the Contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid. Further, the records to be maintained under this paragraph shall be made available by the Contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the District and the Department of Labor, and Contractor or

subcontractor will permit such representatives to interview employees during working hours on the job. With respect to all requirements in this Section 1.05, to the extent that California law differs, Contractor and its subcontractors shall comply with the more stringent requirement.

SECTION 1.06. FEDERAL ACCESS TO RECORDS.

Contractor shall allow access by representative(s) from the U.S. Department of Health & Human Services, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor which are directly pertinent to this Contract for the purpose of making audit, examination, excerpts, and transcriptions. Contractor shall maintain all books, documents, papers, and records directly pertinent to the Contract for three (3) years after the Owner makes the final payment to Contractor for the Work on the Project.

SECTION 1.07. CLEAN AIR AND CLEAN WATER ACTS.

Contractor shall comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. sections 7401-7671q), the Clean Water Act (33 U.S.C. sections 1251-1387), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 35, subpart E, Appendix C-2), which prohibit the use under non-exempt federal contracts, grants, or loans of facilities included in the United States Environmental Protection Agency List of Violating Facilities. Contractor agrees to report any violation to the District, and understands and agrees that the District will report each violation as required to the appropriate Federal agencies, including, without limitation, the Environmental Protection Agency Regional Office.

SECTION 1.08. TRAFFICKING VICTIMS PROTECTION ACT (TVPA) OF 2000 (2 CFR §175.15).

A. Contractor, its employees, and its subcontractors, may not—
   (1) Engage in severe forms of trafficking in persons during the period of time that the Contract is in effect;
   (2) Procure a commercial sex act during the period of time that the Contract is in effect; or
   (3) Use forced labor in the performance of this Contract.

B. The District may unilaterally terminate this Contract, without penalty, if Contractor or its subcontractor(s) —
   (1) Is determined to have violated a prohibition in the above paragraph A or
   (2) Has an employee who is determined by the District to have violated a prohibition in the above paragraph A through conduct that is either—
      a. Associated with performance under this Contract; or
      b. Imputed to Contractor or its Subcontractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of the Interior at 2 CFR part 1400.
   (3) Contractor must inform the District immediately of any information received from any source alleging a violation of a prohibition in the above paragraph A during the term of the Contract.
   (4) The District's right to terminate unilaterally that is described in the above paragraph B of this section:
      a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
      b. Is in addition to all other remedies for noncompliance that are available to the District under this Contract.
   (5) Definitions:
      a. "Employee" means either:

(i) An individual employed by Contractor or a subcontractor who is engaged in the performance of this Contract; or

(ii) Another person engaged in the performance of the Contract and not compensated by Contractor including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution.

b. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

c. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

SECTION 1.09. RESTRICTIONS ON LOBBYING (43 CFR §18).

Contractor agrees to comply with 43 CFR 18, New Restrictions on Lobbying. Contractor will provide the certification attached hereto as Attachment 1 certifying that:

A. No Contract funds will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of the U.S. Department of Health & Human Services, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than the Contract funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the contractor shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance with its instructions.

C. Contractor shall require that the language of this certification be included in the award documents for all subcontracts of $150,000 or more and that all such subcontractors shall certify accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

SECTION 1.10. DRUG-FREE WORKPLACE.

Contractor is obligated to distribute to each employee who will be engaged in the performance of any work on the Contract the following statement:

> The unlawful manufacture, distribution, dispensing, possession, or use of any controlled substance is prohibited in the workplace. As a condition of employment, you must agree to abide by this statement and must notify the District in writing within five calendar days of the conviction if you are convicted of a criminal drug statute violation occurring in your workplace.

In addition, Contractor must notify its employees of any drug counseling, rehabilitation, or assistance program that it offers and the actions that the Contractor will take against employees for violation of the drug-free workplace requirements.

SECTION 1.11. PROCUREMENT OF RECOVERED MATERIALS.

Contractor agrees that it and its subcontractors will comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, including procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where:

(A) the purchase price of the item during the fiscal year exceeds $10,000 or
(B) Contractor procured over $10,000 of the item during the preceding fiscal year on federally funded contracts.

The list of EPA-designated items is available at www.epa.gov/smm/comprehensive-procurement-guidelines-construction-products.

Section 6002(c) establishes exceptions to the preference for recovery of EPA-designated products if the contractor can demonstrate the item:

(A) is not reasonably available within a timeframe providing for compliance with the contract performance schedule;
(B) fails to meet reasonable contract performance requirements; or
(C) is only available at an unreasonable price.

SECTION 1.12. DOMESTIC PREFERENCES FOR PROCUREMENTS.

As required by 2 C.F.R. section 200.322 and 2 CFR Part 184 (Build America, Buy America Preferences for Infrastructure Projects), Contractor, as appropriate and consistent with the law, shall ensure that all the the purchase, acquisition, or use of goods, products or materials, produced in the United States, including, without limitation: iron, aluminum, steel, cement, and other manufactured products.

A. “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

B. “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Contractor shall bind its subcontractors to this clause.

SECTION 1.13. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE.

As required by 2 C.F.R. section 200.216, Contractor is prohibited from procuring or obtaining equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment or services means:

A. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

B. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and

telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

C. Telecommunications or video surveillance services provided by such entities or using such equipment.

D. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: Joe Garcia

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.19**

MEETING DATE: **06/24/2025**

SUBJECT: Encina Early Childhood Education Contract Amendment No. 1

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4215, approving the first amendment and ratifying the contract for Encina Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

RATIONALE/BACKGROUND:
All federally funded projects are required to have a specific language in the project's contract and documentation during the bidding process. Bid Packet 25-210 Canopy, Playground, and Hardscape Replacement at four school sites - Sunrise Tech, Kingswood, Encina, and Choices - was inadvertently issued without this mandatory article in Book 1 of 2 – Project Manual. This article, Article 5 Special Provisions (Federally-Funded Contract), covers the requirements the contractor will have to follow for the project to be funded by federal funds. The project was awarded to Joe's Landscaping & Concrete Inc. at the March 25, 2025, board meeting with this article missing. The district has spoken to the contractor once the error was noticed, and they have agreed to amending the contract. This amendment will allow the project to be complaint and insure the use of Early Childhood Education federal funds on the project.

ATTACHMENT(S):
1. Resolution No. 4215
2. Executed Contract
3. Contract Amendment No. 1

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

Attachment 1

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING AMENDMENT NO. 1 FOR THE ENCINA (ECE) PLAYGROUND PROJECT SJUSD PROJECT #202-9248-24CIP

RESOLUTION NO. 4215

WHEREAS, the District Board of Education ("Board") previously approved the award of the Contract to Joe's Landscaping & Concrete Inc. for the Encina (ECE) Playground project ("Project"), per Consent Calendar Item H.2 – Purchasing Report at the March 25, 2025 Board Meeting; and

WHEREAS, Article #5 - Special Provisions (Federally-Funded Contract) federal required language was missing from Book 1 of 2 – Project Manual of Bid Packet #25-210 Canopy, Playground, and Hardscape Replacement at (4 Sites) Sunrise Tech, Kingswood, Encina, and Choices; and

WHEREAS, this article is required for Early Childhood Education ("ECE") federal funds to be used for the project; and

WHEREAS, Division Joe's Landscaping & Concrete has agreed to amend this article into the contract and allow the district to be compliant with federal requirements for funding projects;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the amendment to include Article #5 - Special Provisions (Federally-Funded Contract) into the contract as outline in Amendment #1.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 24, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Ben Avey, President,
San Juan Unified School District
Board of Education

Attest:

_____
Manuel Perez, Clerk
San Juan Unified School District
Board of Education

Section 00 52 00 - FORM OF CONTRACT

ARTICLE 1. AGREEMENT FOR CONSTRUCTION

This contract is contingent upon San Juan Unified School District Board approval and will not be valid unless approved.

THIS AGREEMENT is made and entered into as of this **3/25/2025**, by and between the San Juan Unified School District ("District"), and **Joe's Landscaping & Concrete Inc.**, a California Corporation, Contractors State License Board license number 853867 ("Contractor").

District and Contractor hereby mutually agree as follows:

Section 1 - SCOPE OF WORK.
Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials and transportation necessary to perform and complete in a good and workmanlike manner to the satisfaction of District, all work called for and in the manner designated in, and in strict accordance with, the Contract Documents as defined in Section 2 hereof, the Work for the **Encina ECE (Lic. required repairs), BP #25-217, 202-9248-24CIP.**

Section 2 - CONTRACT DOCUMENTS.
The Contract Documents, sometimes also referred to as "the Contract", consist of the Notice to Bidders, the Instructions for Bidders, the Bid, the Agreement for Construction, the Performance Bond, the Payment Bond, these General Conditions, the Special Provisions, the General Requirements, Exhibits, the Technical Specifications, the Contract Drawings and Plans, all duly issued addenda, Interpretations, Change Orders, supplemental drawings, Architect's Instruction Bulletins, the Contractor's Guarantee and Bond, the Hazardous Materials Requirements (if any), the Construction Forms Manual, and the Contract Schedule.

Section 3 - DEFINITIONS.
Unless otherwise specifically provided herein, all words and phrases defined in the General Conditions shall have the same meaning and intent in this Agreement.

Section 4 - CONTRACT AMOUNT AND PAYMENT.
District agrees to pay and Contractor agrees to accept, for the full and complete performance of this Agreement for the Work performed the sum of **Six Hundred Fifty Four Thousand Seven Hundred Forty Eight** DOLLARS $ **$654,748.00** ("Contract Sum"), subject to adjustment as provided in the Contract Documents.

Monthly progress payments shall be made in accordance with Article 12 of the General Conditions of the Contract Documents.

Final payment shall be made in accordance with Article 21 of the General Conditions.

Section 5 – CONTRACT TIME.
The Work shall be commenced on the date specified in the District's "Notice to Proceed," and shall be fully completed as described in the Contract Documents, including, without limitation, submittal of all close-out documentation **by 9/30/2025** together with such additional time as may be provided by any change order issued pursuant to the Contract Documents.

Time is of the essence in this Agreement and the Contract Documents. Failure of Contractor to complete the Work by the completion date and in the manner provided for by the Contract Documents, as that time may be extended by Change Order, shall subject Contractor to liquidated damages as hereinafter provided in this Agreement and the Contract Documents.

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

Section 6 - NO WAIVER BY PERFORMANCE; REMEDIES.
No action by the District or its representatives in performing this Agreement, including without limitation inspection or payment, shall operate as a waiver of any provision of this Agreement or the Contract Documents or of any legal right of District unless such waiver is expressly stated in writing. No waiver of any breach of this Agreement or of the Contract Documents shall waive any other or subsequent breach. In addition to each and every remedy provided in this Agreement and/or the Contract Documents, District shall have any and all equitable and legal remedies otherwise available to it.

Section 7 - LIQUIDATED DAMAGES.
Liquidated damages may be assessed against Contractor in accordance with Article 14 of the General Conditions and the Special Provisions, in the amount of **$1,000.00** per calendar day if Contractor fails to substantially complete the Work within the Contract Time, as that time may be extended by change order, and in the amount of $300 per calendar day after substantial completion and until final completion. The provision for liquidated damages in the Contract Documents shall not act as a limitation upon District if Contractor abandons the Work. In such event, Contractor shall be liable to District for all losses incurred.

Section 8 - PERFORMANCE AND PAYMENT BONDS.
As a condition of award of this Agreement, Contractor was required to file a Performance Bond and a Payment Bond with District. These bonds shall be maintained during the entire life of the Agreement at the expense of Contractor. Each bond shall be in the amount of one hundred percent (100%) of the Contract Sum. Any alteration or alterations made in any provision of the Contract shall not operate to release any surety from any liability on any bond required hereunder and the consent to make such alterations is hereby given, and any surety on said bonds must waive the provisions of Section 2819 of the Civil Code.

Section 9 - UNFAIR COMPETITION.
The following provision is included in this Agreement pursuant to California Public Contract Code section 7103.5.

> "In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700 of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties."

Section 10 - ASSIGNMENT.
Neither this Agreement nor any rights herein of Contractor shall be assigned without the written consent of District first obtained.

Section 11 - NO THIRD PARTY BENEFICIARIES.
This Agreement is entered into solely between District and Contractor. There are no third-party beneficiaries, intended, unintended, or otherwise to this Agreement.

Section 12 - AGREEMENT BINDING.
This Agreement shall bind and insure to the heirs, devisees, assignees, and successors in interest of Contractor and to the successors in interest of District in the same manner as if such parties had been expressly named herein.

Section 13 - AGREEMENT CONTROLS.
In the event of a conflict between the terms and conditions set forth in this Agreement and the terms and conditions set forth in the other Contract Documents, the terms and conditions set forth in this Agreement shall prevail.

Section 14 - FINGERPRINTING.
Education Code sections 45125.1 and 45125.2 apply to this Agreement. Contractor shall, prior to commencement of Work, comply with either of the methods of ensuring safety set forth in Education Code section 45125.2(a)(1)

(installation of a physical barrier) or 45125.2(a)(2) (continual supervision by an employee of Contractor who has not been convicted of a serious or violent felony). If Contractor elects to provide continual supervision pursuant to Education Code section 45125.2(a)(2), Contractor shall require the person(s) who will provide that continual supervision to be fingerprinted by the Department of Justice ("DOJ"). Upon verification from DOJ that those persons fingerprinted have no record of a serious or violent felony, Contractor will so certify by signing and submitting to District, through the District Representative, the certification form attached as Exhibit A and incorporated by reference. In addition, Contractor shall submit the names of those persons who have received clearance on a form as indicated in Exhibit B. Any person whose name is not on the cleared list may not have such access. In that case, Contractor must make arrangements with District for appropriate access. No person with a violent or serious felony as reported by DOJ may have access to the school campuses.

Failure to comply with this Section of this Agreement at all times, or permitting unsupervised access by an employee whose name has not been cleared by DOJ as certified by Contractor, shall constitute grounds for termination of this Agreement.

Section 15 - GOVERNING LAW.
This Agreement will be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Contractors are required by law to be licensed and regulated by the Contractor's State License Board, which has jurisdiction to investigate complaints against contractors if a complaint is filed within three years of the date of the alleged violation. Any questions concerning a contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.

District: San Juan Unified School District

By:

Nicholas Arps

Its: Director of Construction/Mod

Contract Amount: $654,748.00

By:

Frank Camarda

Its: Chief Operations Officer

Board Approval Date: 3/25/2025

Contractor: Joe's Landscaping & Concrete Inc.

Signature:

By/Its: Joe Garcia /

Business Address: 802 Inyo Ave, P.O.Box 883, Newman, California 95360
License Number: 853867
Contractor DIR Registration #: 100047632
Federal I.D. #: 27-2809829

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

Exhibit B

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School.

Jaime Garcia
Joe Garcia
Jesus Murillo
Alvaro Reynoso
John Belo
Jaime Gomez

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

EXHIBIT A TO FORM OF CONTRACT

CERTIFICATION

I, John Belo, on behalf of Joe's Landscaping & Concrete, certify that, pursuant to Education Code Section 45125.1 and 45125.2 and Section 17 of this Agreement, this business entity has conducted the required criminal background check(s) of all persons who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity, and that none of those persons have been reported by the Department of Justice as having been convicted of a serious or violent felony as specified in Penal Code sections 667.5(c) and/or 1192.7(c). I understand that this Certification is not to be signed and submitted until I have received clearance from DOJ regarding those persons named.

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents of Joe's Landscaping & Concrete who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity and who are required to be fingerprinted as provided in the Agreement. I agree to keep this list current and to notify San Juan Unified School District of any addition/deletions as they occur.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 19 day of Feb, 2025, in Stanislaus County, California.

By: John Belo
[Name of Contractor's Authorized Representative]
(Please print)

Project Coordinator
(Title)

(Signature)

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

Section 00 61 13.13 – PAYMENT BOND FORM

Bond No. 6022054116

PAYMENT BOND

KNOW ALL PERSONS BY THESE PRESENTS:

THAT WHEREAS, San Juan Unified School District (the "District") has awarded to Joe's Landscaping & Concrete, Inc. as Principal a contract dated the 25th day of March, 2025, for the furnishing if all labor, materials, equipment, transportation and services for the construction of **Encina – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #202-9248-24CIP,** project located in Sacramento County, California (hereinafter referred to as the "Contract");

AND WHEREAS, Principal is required to furnish a bond in connection with the Contract to secure the payment of claims of laborers, mechanics, material suppliers, and other persons as provided by law;

NOW THEREFORE, we the undersigned Principal and United States Fire Insurance Company as Surety, are held and firmly bound unto the District in the sum of * DOLLARS $654,748.00 for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

*Six Hundred Fifty-Four Thousand Seven Hundred Forty-Eight Dollars & 00/100

1. THE CONDITION OF THIS OBLIGATION IS SUCH, that if Principal, or its heirs, executors, administrators, successors, or assigns approved by the District or its Subcontractors shall fail to pay any of the persons named in State of California Civil Code Section 9100, or amounts due under the State of California Unemployment Insurance Code with respect to work or labor performed under the Contract, or for any amounts required to be deducted, withheld, and paid over to the State of California Employment Development Department from the wages of employees of Principal and subcontractors pursuant to Section 13020 of the State of California Unemployment Insurance Code with respect to such work and labor, that Surety will pay for the same in an amount not exceeding the sum specified in this bond, otherwise the above obligation shall become and be null and void.

2. This Bond shall inure to the benefit of any and all persons, companies and corporations entitled to file claims under California law, including but not limited to the persons named in State of California Civil Code Section 9100 so as to give a right of action to such persons or their assigns in any suit brought upon this bond.

3. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

4. Amounts owed by the District to Principal under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under the Performance Bond. By Principal furnishing and the District accepting this Payment Bond, they agree that all funds earned by Principal in the performance of the Contract are dedicated to satisfy obligations of Principal and Surety under this Bond, subject to the District's priority to use the funds for the completion of the Work or the satisfaction of the District's claims, including liquidated damages, under the Contract.

5. Surety's obligations hereunder are independent of the obligations of any other surety for the payment of claims of laborers, mechanics, material suppliers, and other persons in connection with the Contract; and suit may be brought against Surety and such other sureties, jointly and severally, or against any one or more of them, or against less than all of them without impairing the District rights against the other.

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6. In the event suit is brought upon this bond, the parties not prevailing in such suit shall pay reasonable attorneys' fees and costs incurred by the prevailing parties in such suit.

7. Correspondence or claims relating to this bond shall be sent to Surety at the address set forth below.

IN WITNESS WHEREOF, we have hereunto set our hands this 19th day of February, 2025.

Principal: Joe's Landscaping & Concrete, Inc.
(Name of Firm)

By: _____

Title: John Belo

Surety: United States Fire Insurance Company
(Name of Firm)

By: _____

Title: Jaren A. Marx, Attorney-In-Fact

Address for Notices:

United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ 07960

Phone # 973-490-6600

Fax # N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

Signature of Notary Public

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____	Signer's Name _____
☐ Corporate Officer—Title(s) _____	☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General	☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other _____	☐ Other _____
Signer Is Representing _____	Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey}
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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Premium $14,458.00

Section 00 61 13.16 - PERFORMANCE BOND FORM

Bond No. 6022054116

KNOW ALL PERSONS BY THESE PRESENTS:

WHEREAS, San Juan Unified School District hereinafter referred to as "District" and Joe's Landscaping & Concrete, Inc. (hereinafter referred to as "Contractor"), have entered into a written contract dated the 25th day of March, 2025 for furnishing of all labor, materials, equipment, transportation and services for the construction of **Encina – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #202-9248-24CIP.** project located in Sacramento County, California (hereinafter referred to as the "Construction Contract"); and

WHEREAS, Contractor is required by the terms of the Construction Contract to furnish a bond for the faithful performance of all terms and conditions of the Construction Contract;

NOW, THEREFORE, Contractor, as principal, and United States Fire Insurance Company (hereinafter referred to as "Surety"), as Surety, are held and firmly bound unto District and Claimants, as defined herein, in the penal sum of Six Hundred Fifty-Four Thousand Seven Hundred Forty-Eight & 00/100 DOLLARS $654,748.00, lawful money of the United States, for the payment of which sum well and truly to be made as provided in this Performance Bond.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to District for the performance of the Construction Contract, which is incorporated herein by reference.

2. If Contractor timely performs each and every obligation under the Construction Contract, including all Guarantee and/or warranty obligations, Surety and Contractor shall have no obligation under this Bond, except to participate in conferences as provided in Subparagraph 3.1.

3. Surety's obligation under this Performance Bond shall arise after:

   3.1 District has declared a Contractor Default and has notified Contractor and Surety at its address described in Paragraph 10 below that District has declared a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than seven days after receipt of such notice to discuss methods of performing all remaining obligations of Contractor pursuant to the Construction Contract; and

   3.2 District has agreed to pay any remaining Balance of the Agreement Price, as calculated under the terms of the Construction Contract, to Surety in accordance with the terms of the Construction Contract or to a contractor selected to perform the Construction Contract in accordance with the terms of the Construction Contract with District.

4. When District has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:

   4.1 Arrange for Contractor, with consent of District, to perform and complete the Construction Contract; or

   4.2 Undertake to perform and complete the Construction Contract itself, through its agents or through independent contractors; or

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4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to District for a contract for performance and completion of the Construction Contract, arrange for a contract to be prepared for execution by District and the contractor selected with District's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to District the amount of damages as described in Paragraph 6 in excess of the Balance of the Agreement Price, as calculated under the terms of the Construction Contract, incurred by District resulting from Contractor's Default; or

4.4 Waive its right to perform and complete, arrange for completion, or obtain a new Contractor and with reasonable promptness under the circumstances:

.1 After investigation, determine the amount for which it may be liable to District and, as soon as practicable after the amount is determined, tender payment thereof to District; or

.2 Deny liability in whole or in part and notify District citing specific reasons therefore.

5. If Surety does not proceed as provided in Paragraph 4 within twenty days from receipt of the notice described in paragraph 3.1 (whether or not a conference has been held pursuant to paragraph 3.1), or such longer period upon which District and Surety may agree in writing, Surety shall be deemed to be in default on this Bond. If Surety proceeds as provided in Subparagraph 4.4, and District refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice District shall be entitled to enforce any remedy available to District.

6. After District has declared a Contractor Default, and if Surety elects to act under Subparagraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to District shall not be greater than those of Contractor under the Construction Contract, and the responsibilities of District to Surety shall not be greater than those of the District under the Construction Contract. To the limit of the amount of this Performance Bond, but subject to commitment by District of any remaining Balance of the Agreement Price to mitigation of costs and damages on the Construction Contract, Surety is obligated without duplication for:

6.1 The responsibilities of Contractor for correction of defective Work, materials and equipment and completion of the Construction Contract, including all Guarantee and warranty obligations;

6.2 Additional legal, design professional, construction management and delay costs resulting from the Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and

6.3 Liquidated damages, or if no liquidated damages are specified in the Construction Contract, actual damages caused by delayed performance or non-performance of Contractor.

7. Surety shall not be liable to District or others for obligations of Contractor that are unrelated to the Construction Contract, and the Balance of the Agreement Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than District or its heirs, executors, administrators or successors.

8. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction. The prevailing party in any such action shall be entitled to recover its attorneys' fees, to be taxed as an item of costs.

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10. Notice to Surety, District or Contractor shall be mailed or delivered to the address, or sent via telecopier to the facsimile number, shown on the signature page.

11. DEFINITIONS

11.1 Balance of the Agreement Price: The total amount payable by District to Contractor under the Construction Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by District in settlement of insurance or other claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Construction Contract.

11.2 Construction Contract: The agreement between the District and the Contractor identified on the first page of this bond, including all Contract Documents and changes thereto.

11.3 Contractor Default: Failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Construction Contract.

CONTRACTOR, as Principal
Joe's Landscaping & Concrete, Inc.

By: _____

Its: John Belo

Address: 802 Inyo Ave., Newman, CA 95360

Phone #: 209-862-2004

Fax #: N/A

SURETY
United States Fire Insurance Company

By: _____

Its: Jaren A. Marx
Attorney-In-Fact

Address: 305 Madison Avenue, Morristown, NJ 07960

Phone #: 973-490-6600

Fax #: N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT — CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

Signature _____
Signature of Notary Public

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____
☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____
Signer Is Representing _____

Signer's Name _____
☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____
Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey}
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

Attachment 2

CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

Place Notary Seal and/or Stamp Above

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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San Juan Unified School District
Business Support Services, Facilities Accounting & Purchasing Department
5320 Hemlock Street, Room 1, Sacramento, CA 95841
Telephone (916) 971-7283; FAX (916) 979-8886
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools

Contractors/Short-Term Workers

Asbestos-Containing Building Material (ACBM Notification Statement)

This form must be completed and signed by the contractor/short-term worker prior to beginning any work that may disturb ACBM at any San Juan Unified School District school/site. The original must be filed with the purchasing department **before beginning work**.

Specific information regarding asbestos-containing building materials is available in the Asbestos Hazard Emergency Response Act (AHERA) binder (gold colored) located at each school/site administration office*. Information can also be obtained by contacting the designated person at (916) 971-5740.

I, John Belo (Please Print Name of Representative) of Joe's Landscaping & Concrete (Please Print Business Name)

am aware of the presence of ACBM located at the following school/site, know where to obtain information regarding ACBM located at this school/site, and understand that I will be held responsible for disturbing ACBM at:

BP #25-217 Encina Preparatory High
(Print Name of School/Site)

Signature of Representative

2/19/25
Date

* District AHERA binders are located in the Facilities M&O Office.

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SAN JUAN UNIFIED SCHOOL DISTRICT

CONTRACTOR AFFIDAVIT OF PUBLIC WORKS COMPLIANCE

Certification of Compliance with Prevailing Wage Laws

I, Jose Garcia (NAME) As owner of Joe's Landscaping & Concrete Inc. (COMPANY)

I hereby, certify under penalty of perjury:

1) That I am the Official Representative of the above named company and therefore responsible for compliance with the Public Works laws on this project.

2) That as Owner of this company, I was informed of the California Public Works laws and was given the information and forms to complete the project in compliance with these laws at the beginning of the project.

3) That the determinations and classifications published by the State of California DLSR have been used to bid the wages on this project by my company and my subcontractors' companies.

4) That all workers who perform labor on the project will be paid all prevailing wages as listed in the applicable determinations due to them in the course of the work as listed on their timecards, including fringe benefits.

5) That all training fees, if applicable, to the trade in which they are employed will be paid to the appropriate, approved fund.

6) That I will submit, and verify all subcontractors submit, a Public Works Contract Award Information Form (DAS 140) to the applicable Apprenticeship Programs for each trade and classification needed to complete the work.

7) That I will request, and verify all subcontractors request, the dispatch of required apprentices from one of the applicable Apprenticeship Committees at least 48 hours (excluding Saturdays, Sundays, and holidays) before the date on which one or more apprentices are required.

8) That all workers listed as apprentices will be registered, state apprentices and furnish a certificate of registration.

Title: CEO

Signature: [signature]

Date: 2/21/25 Project: BP-#25-17 San Juan USD 4 Sites

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Appendix A.1

SAN JUAN UNIFIED SCHOOL DISTRICT

WORKER'S COMPENSATION AFFIDAVIT

Pursuant to General Conditions, 00 72 00. Article 3, Section 3.13, in accordance with the provisions of Section 3700 of the California Labor Code, every contractor under contract on this project is required to secure workers' compensation insurance for its employees.

Each contractor, to whom a public works contract is awarded, is required to sign and file with the awarding body the following certification prior to performing the work of the contract.

I am aware of the provisions of Section 3700 of the California Labor Code which requires every employer to carry workers' compensation insurance or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of this contract and will carry such provisions through to completion of the contract.

Company: Joe's Landscaping & Concrete Date: 2/19/25

By: _____
(Signature)

Name: John Belo
(Print)

Title: Project Coordinator

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Contractor: Joe's Landscaping & Concrete Inc

By: John Belo

Its: Project Coordinator

Business Address: 802 Inyo Ave
Newman Ca 95360

License Number: 853867

Contractor DIR Registration #: 1000047632

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract, that John Belo, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Secretary

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

Docusign Envelope ID: 9B353E8E-27E0-439E-97C7-E1D4041E0498

CERTIFICATION REGARDING RUSSIAN SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" hereunder refers to sanctions imposed by the United States government in response to Russia's actions in Ukraine, as those sanctions may be updated from time to time, as well as any sanctions imposed under state law. By its signature below, the Respondent represents that it is not a target of Economic Sanctions.

Should the District determine that the Respondent is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Respondent's Proposal **for lack of responsibility** any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination for default by the District. The LLB Entity will be required to obtain a similar certification from all proposed trade contractors subject to the protections of Public Contract Code section 4100 *et seq.*; failure to obtain such certification and/or a determination that any such proposed subcontractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities will be grounds for rejection of the proposed subcontractor.

I, the official named below, declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this certification is executed on 2/11/25 at Newman, California.

[Date] [City]

RESPONDENT: Joes Landscaping & Concrete

BY: _____
Signature

John Belo
Type/Print Name

Estimator
Title

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Contract Amendment #01
Encina (ECE) Playground Project
DSA App. #02-122620
SJUSD Project #202-9248-24CIP

Effective **June 24, 2025,** the Agreement for Construction previously awarded and dated **March 25, 2025** between the San Juan Unified School District and **Joe's Landscape & Concrete Inc**. for the **Encina ECE Playground** is amended as follows:

Book 1 of 2 – Project Manual to be revised to include attached Article 5: Special Provisions (Federally-Funded Contract) to Division 0, Section 00 73 00 Special Provisions.

In all other respects, the terms and conditions of said Agreement for Construction, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Joe's Landscape & Concrete, Inc.
A California Corporation

By:_____
Joe Garcia
Title: President

Federal Tax Identification Number:
27-2809829

ARTICLE 5: SPECIAL PROVISIONS (FEDERALLY-FUNDED CONTRACT)

SECTION 1.01. GENERAL.

By entering into this Contract, Contractor hereby agrees to comply with all applicable state, Federal, and local laws and regulations as applicable to this Project. Failure of the Contractor to comply with any applicable law or regulation may be the basis for withholding payments and/or termination of this Contract.

SECTION 1.02. EQUAL EMPLOYMENT OPPORTUNITY/ANTI-DISCRIMINATION.

A. Contractor shall comply with all anti-discrimination and equal opportunity statutes, regulations, and Executive Orders that apply to the expenditure of funds under Federal contracts, grants, and cooperative Agreements, loans, and other forms of Federal assistance. The Contractor shall comply with Title VI or the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and any program-specific statutes with anti- discrimination requirements. The Contractor shall comply with civil rights laws including, but not limited to, the Fair Housing Act, the Fair Credit Reporting Act, the Americans with Disabilities Act, Title VII of the Civil Rights Act of 1964, the Equal Educational Opportunities Act, the Age Discrimination in Employment Act, and the Uniform Relocation Act.

B. Contractor shall comply with 41 CFR 60-1.4(b). During the performance of this Contract, Contractor agrees as follows:

(1) Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Contractor's legal duty to furnish information.

(4) Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any of the said rules, regulations, or orders, this Contract may be canceled, terminated, or suspended in whole or in part and Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) Contractor will include the above provisions in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each Subcontractor or vendor. Contractor will take such action with respect to any subcontract or purchase order as the District or the U.S. Department of Health & Human Services may direct as a means of enforcing such provisions, including sanctions for noncompliance, *provided, however*, that, in the event Contractor becomes involved in, or is threatened with, litigation with a Subcontractor or vendor as a result of such direction by the administering agency, Contractor may request the District or United States to enter into such litigation to protect the interests of the United States.

Contractor agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.
Contractor further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order.

SECTION 1.03. ANTI-KICKBACK.

Contractor shall comply with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3), and shall require all of its subcontractors to comply. Those requirements are set forth in greater detail below. Contractor and all subcontractors are prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

SECTION 1.04. DAVIS-BACON.

Contractor shall comply with the Davis-Bacon Act (40 U.S.C. 3141-3148) as supplemented by Department of Labor regulations (29 CFR Part 5), and shall require all its subcontractors to comply. To the extent that California law differs from the Davis-Bacon Act, Contractor and its subcontractors shall comply with the more

stringent requirement.

Contractor must pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.

In accordance with the Davis-Bacon Act, Contractor must pay the required wages not less than once per week.

By entering into the Contract, Contractor has accepted the wage determination(s) applicable to the Work, and agrees to comply with the wage determination(s).

SECTION 1.05. CONTRACT WORK HOURS AND SAFETY STANDARDS.

(a) Contractor shall comply with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708), as supplemented by Department of Labor regulations (29 CFR Part 5). In accordance with 29 C.F.R. section 5.5(b), Contractor agrees to comply with the following, and to require all of its subcontractors to comply with the following:

(1) ***Minimum wages.***

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in section 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii) (A) Any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If Contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) If Contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, Contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If Contractor does not make payments to a trustee or other third person, Contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, Provided, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

(2) ***Withholding***. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld from Contractor under this Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same Contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by Contractor or any subcontractor the full amount of wages required by the Contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the Contract, the District may, after written notice to Contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(3) ***Payrolls and basic records***.

(i) Payrolls and basic records relating thereto shall be maintained by Contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, Contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

(ii) (A) Contractor shall submit weekly for each week in which any Contract work is performed a copy of all payrolls to the District for transmission to the appropriate Federal agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at http://www.dol.gov/esa/whd/forms/wh347instr.htm or its successor site. **Contractor is responsible for the submission of copies of payrolls by all subcontractors.** Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the District for transmission to the appropriate Federal agency, Contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for Contractor to require a subcontractor to provide addresses and social security numbers to Contractor for its own records, without weekly submission to the District.

(B) Each payroll submitted shall be accompanied by a “Statement of Compliance,” signed by Contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under section 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under section 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the Contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the Contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

(iii) Contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the appropriate Federal agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If Contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

(4) ***Apprentices and trainees*** -

(i) Apprentices. Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor

will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) Trainees. Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) Equal employment opportunity. The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements***. Contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts***. Contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the applicable Federal agency may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. **Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.**

(7) ***Contract termination***: debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements***. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards***. Disputes arising out of the labor standards provisions of this Contract shall not be subject to the general disputes clause of this Contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between Contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

(10) ***Certification of eligibility***.

(i) By entering into this Contract, Contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in Contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(ii) No part of this Contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

(b) ***Contract Work Hours and Safety Standards Act***. As used in this paragraph, the terms laborers and mechanics include watchmen and guards.

(1) *Overtime requirements*. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages*. In the event of any violation of the clause set forth in paragraph (b)(1) of this section, Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of $29 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.

(3) *Withholding for unpaid wages and liquidated damages*. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld, from any moneys payable on account of work performed by Contractor or subcontractor under any such Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same Contractor, such sums as may be determined to be necessary to satisfy any liabilities of such Contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

(4) *Subcontracts*. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.

(c) In addition to the clauses contained in paragraph (b), in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any of the other statutes cited in § 5.1, Contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the Contract for all laborers and mechanics, including guards and watchmen, working on the Contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid. Further, the records to be maintained under this paragraph shall be made available by the Contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the District and the Department of Labor, and Contractor or

subcontractor will permit such representatives to interview employees during working hours on the job. With respect to all requirements in this Section 1.05, to the extent that California law differs, Contractor and its subcontractors shall comply with the more stringent requirement.

SECTION 1.06. FEDERAL ACCESS TO RECORDS.

Contractor shall allow access by representative(s) from the U.S. Department of Health & Human Services, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor which are directly pertinent to this Contract for the purpose of making audit, examination, excerpts, and transcriptions. Contractor shall maintain all books, documents, papers, and records directly pertinent to the Contract for three (3) years after the Owner makes the final payment to Contractor for the Work on the Project.

SECTION 1.07. CLEAN AIR AND CLEAN WATER ACTS.

Contractor shall comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. sections 7401-7671q), the Clean Water Act (33 U.S.C. sections 1251-1387), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 35, subpart E, Appendix C-2), which prohibit the use under non-exempt federal contracts, grants, or loans of facilities included in the United States Environmental Protection Agency List of Violating Facilities. Contractor agrees to report any violation to the District, and understands and agrees that the District will report each violation as required to the appropriate Federal agencies, including, without limitation, the Environmental Protection Agency Regional Office.

SECTION 1.08. TRAFFICKING VICTIMS PROTECTION ACT (TVPA) OF 2000 (2 CFR §175.15).

A. Contractor, its employees, and its subcontractors, may not—
   (1) Engage in severe forms of trafficking in persons during the period of time that the Contract is in effect;
   (2) Procure a commercial sex act during the period of time that the Contract is in effect; or
   (3) Use forced labor in the performance of this Contract.

B. The District may unilaterally terminate this Contract, without penalty, if Contractor or its subcontractor(s) —
   (1) Is determined to have violated a prohibition in the above paragraph A or
   (2) Has an employee who is determined by the District to have violated a prohibition in the above paragraph A through conduct that is either—
      a. Associated with performance under this Contract; or
      b. Imputed to Contractor or its Subcontractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of the Interior at 2 CFR part 1400.
   (3) Contractor must inform the District immediately of any information received from any source alleging a violation of a prohibition in the above paragraph A during the term of the Contract.
   (4) The District's right to terminate unilaterally that is described in the above paragraph B of this section:
      a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
      b. Is in addition to all other remedies for noncompliance that are available to the District under this Contract.
   (5) Definitions:
      a. "Employee" means either:

(i) An individual employed by Contractor or a subcontractor who is engaged in the performance of this Contract; or

(ii) Another person engaged in the performance of the Contract and not compensated by Contractor including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution.

b. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

c. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

SECTION 1.09. RESTRICTIONS ON LOBBYING (43 CFR §18).

Contractor agrees to comply with 43 CFR 18, New Restrictions on Lobbying. Contractor will provide the certification attached hereto as Attachment 1 certifying that:

A. No Contract funds will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of the U.S. Department of Health & Human Services, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than the Contract funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the contractor shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance with its instructions.

C. Contractor shall require that the language of this certification be included in the award documents for all subcontracts of $150,000 or more and that all such subcontractors shall certify accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

SECTION 1.10. DRUG-FREE WORKPLACE.

Contractor is obligated to distribute to each employee who will be engaged in the performance of any work on the Contract the following statement:

> The unlawful manufacture, distribution, dispensing, possession, or use of any controlled substance is prohibited in the workplace. As a condition of employment, you must agree to abide by this statement and must notify the District in writing within five calendar days of the conviction if you are convicted of a criminal drug statute violation occurring in your workplace.

In addition, Contractor must notify its employees of any drug counseling, rehabilitation, or assistance program that it offers and the actions that the Contractor will take against employees for violation of the drug-free workplace requirements.

SECTION 1.11. PROCUREMENT OF RECOVERED MATERIALS.

Contractor agrees that it and its subcontractors will comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, including procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where:

(A) the purchase price of the item during the fiscal year exceeds $10,000 or
(B) Contractor procured over $10,000 of the item during the preceding fiscal year on federally funded contracts.

The list of EPA-designated items is available at www.epa.gov/smm/comprehensive-procurement-guidelines-construction-products.

Section 6002(c) establishes exceptions to the preference for recovery of EPA-designated products if the contractor can demonstrate the item:

(A) is not reasonably available within a timeframe providing for compliance with the contract performance schedule;
(B) fails to meet reasonable contract performance requirements; or
(C) is only available at an unreasonable price.

SECTION 1.12. DOMESTIC PREFERENCES FOR PROCUREMENTS.

As required by 2 C.F.R. section 200.322 and 2 CFR Part 184 (Build America, Buy America Preferences for Infrastructure Projects), Contractor, as appropriate and consistent with the law, shall ensure that all the the purchase, acquisition, or use of goods, products or materials, produced in the United States, including, without limitation: iron, aluminum, steel, cement, and other manufactured products.

A. “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

B. “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Contractor shall bind its subcontractors to this clause.

SECTION 1.13. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE.

As required by 2 C.F.R. section 200.216, Contractor is prohibited from procuring or obtaining equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment or services means:

A. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

B. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and

telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

C. Telecommunications or video surveillance services provided by such entities or using such equipment.

D. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.20**

MEETING DATE: **06/24/2025**

SUBJECT: Choices Charter Early Childhood Education Contract Amendment No. 1

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4216, approving the first amendment and ratifying the contract for Choices Charter Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

RATIONALE/BACKGROUND:
All federally funded projects are required to have a specific language in the project's contract and documentation during the bidding process. Bid Packet 25-210 Canopy, Playground, and Hardscape Replacement at four school sites - Sunrise Tech, Kingswood, Encina, and Choices - was inadvertently issued without this mandatory article in Book 1 of 2 – Project Manual. This article, Article 5 Special Provisions (Federally-Funded Contract), covers the requirements the contractor will have to follow for the project to be funded by federal funds. The Project was awarded to Joe's Landscaping & Concrete Inc. at the March 25, 2025, board meeting with this article missing. The district has spoken to the contractor once the error was noticed, and they have agreed to amending the contract. This amendment will allow the project to be complaint and insure the use of Early Childhood Education federal funds on the project.

ATTACHMENT(S):
1. Resolution No. 4216
2. Executed Contract
3. Contract Amendment No. 1

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING AMENDMENT NO. 1 FOR THE CHOICES CHARTER (ECE) PLAYGROUND PROJECT SJUSD PROJECT #308-9555-24CIP

RESOLUTION NO. 4216

WHEREAS, the District Board of Education ("Board") previously approved the award of the Contract to Joe's Landscaping & Concrete Inc. for the Choices Charter (ECE) Playground project ("Project"), per Consent Calendar Item H.2 – Purchasing Report at the March 25, 2025 Board Meeting; and

WHEREAS, Article #5 - Special Provisions (Federally-Funded Contract) federal required language was missing from Book 1 of 2 – Project Manual of Bid Packet #25-210 Canopy, Playground, and Hardscape Replacement at (4 Sites) Sunrise Tech, Kingswood, Encina, and Choices; and

WHEREAS, this article is required for Early Childhood Education ("ECE") federal funds to be used for the project; and

WHEREAS, Division Joe's Landscaping & Concrete has agreed to amend this article into the contract and allow the district to be compliant with federal requirements for funding projects;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the amendment to include Article #5 - Special Provisions (Federally-Funded Contract) into the contract as outline in Amendment #1.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 24, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Ben Avey, President,
San Juan Unified School District
Board of Education

Attest:

_____
Manuel Perez, Clerk
San Juan Unified School District
Board of Education

Section 00 52 00 - FORM OF CONTRACT

ARTICLE 1. AGREEMENT FOR CONSTRUCTION

This contract is contingent upon San Juan Unified School District Board approval and will not be valid unless approved.

THIS AGREEMENT is made and entered into as of this **3/25/2025**, by and between the San Juan Unified School District ("District"), and **Joe's Landscaping & Concrete Inc.**, a California Corporation, Contractors State License Board license number 853867 ("Contractor").

District and Contractor hereby mutually agree as follows:

Section 1 - SCOPE OF WORK.
Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials and transportation necessary to perform and complete in a good and workmanlike manner to the satisfaction of District, all work called for and in the manner designated in, and in strict accordance with, the Contract Documents as defined in Section 2 hereof, the Work for the **Choices Charter (ECE) Playground, BP #25-217, 308-9555-24CIP.**

Section 2 - CONTRACT DOCUMENTS.
The Contract Documents, sometimes also referred to as "the Contract", consist of the Notice to Bidders, the Instructions for Bidders, the Bid, the Agreement for Construction, the Performance Bond, the Payment Bond, these General Conditions, the Special Provisions, the General Requirements, Exhibits, the Technical Specifications, the Contract Drawings and Plans, all duly issued addenda, Interpretations, Change Orders, supplemental drawings, Architect's Instruction Bulletins, the Contractor's Guarantee and Bond, the Hazardous Materials Requirements (if any), the Construction Forms Manual, and the Contract Schedule.

Section 3 - DEFINITIONS.
Unless otherwise specifically provided herein, all words and phrases defined in the General Conditions shall have the same meaning and intent in this Agreement.

Section 4 - CONTRACT AMOUNT AND PAYMENT.
District agrees to pay and Contractor agrees to accept, for the full and complete performance of this Agreement for the Work performed the sum of **Seven Hundred Thirty Three Thousand Three Hundred Eighty Nine** DOLLARS $ **$733,389.00** ("Contract Sum"), subject to adjustment as provided in the Contract Documents.

Monthly progress payments shall be made in accordance with Article 12 of the General Conditions of the Contract Documents.

Final payment shall be made in accordance with Article 21 of the General Conditions.

Section 5 – CONTRACT TIME.
The Work shall be commenced on the date specified in the District's "Notice to Proceed," and shall be fully completed as described in the Contract Documents, including, without limitation, submittal of all close-out documentation **by** together with such additional time as may be provided by any change order issued pursuant to the Contract Documents.

Time is of the essence in this Agreement and the Contract Documents. Failure of Contractor to complete the Work by the completion date and in the manner provided for by the Contract Documents, as that time may be extended by Change Order, shall subject Contractor to liquidated damages as hereinafter provided in this Agreement and the Contract Documents.

Docusign Envelope ID: 34AA0794-880D-40C3-8755-6A13733D800E

Section 6 - NO WAIVER BY PERFORMANCE; REMEDIES.
No action by the District or its representatives in performing this Agreement, including without limitation inspection or payment, shall operate as a waiver of any provision of this Agreement or the Contract Documents or of any legal right of District unless such waiver is expressly stated in writing. No waiver of any breach of this Agreement or of the Contract Documents shall waive any other or subsequent breach. In addition to each and every remedy provided in this Agreement and/or the Contract Documents, District shall have any and all equitable and legal remedies otherwise available to it.

Section 7 - LIQUIDATED DAMAGES.
Liquidated damages may be assessed against Contractor in accordance with Article 14 of the General Conditions and the Special Provisions, in the amount of **$1,000.00** per calendar day if Contractor fails to substantially complete the Work within the Contract Time, as that time may be extended by change order, and in the amount of $300 per calendar day after substantial completion and until final completion. The provision for liquidated damages in the Contract Documents shall not act as a limitation upon District if Contractor abandons the Work. In such event, Contractor shall be liable to District for all losses incurred.

Section 8 - PERFORMANCE AND PAYMENT BONDS.
As a condition of award of this Agreement, Contractor was required to file a Performance Bond and a Payment Bond with District. These bonds shall be maintained during the entire life of the Agreement at the expense of Contractor. Each bond shall be in the amount of one hundred percent (100%) of the Contract Sum. Any alteration or alterations made in any provision of the Contract shall not operate to release any surety from any liability on any bond required hereunder and the consent to make such alterations is hereby given, and any surety on said bonds must waive the provisions of Section 2819 of the Civil Code.

Section 9 - UNFAIR COMPETITION.
The following provision is included in this Agreement pursuant to California Public Contract Code section 7103.5.

> "In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700 of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties."

Section 10 - ASSIGNMENT.
Neither this Agreement nor any rights herein of Contractor shall be assigned without the written consent of District first obtained.

Section 11 - NO THIRD PARTY BENEFICIARIES.
This Agreement is entered into solely between District and Contractor. There are no third-party beneficiaries, intended, unintended, or otherwise to this Agreement.

Section 12 - AGREEMENT BINDING.
This Agreement shall bind and insure to the heirs, devisees, assignees, and successors in interest of Contractor and to the successors in interest of District in the same manner as if such parties had been expressly named herein.

Section 13 - AGREEMENT CONTROLS.
In the event of a conflict between the terms and conditions set forth in this Agreement and the terms and conditions set forth in the other Contract Documents, the terms and conditions set forth in this Agreement shall prevail.

Section 14 - FINGERPRINTING.
Education Code sections 45125.1 and 45125.2 apply to this Agreement. Contractor shall, prior to commencement of Work, comply with either of the methods of ensuring safety set forth in Education Code section 45125.2(a)(1)

(installation of a physical barrier) or 45125.2(a)(2) (continual supervision by an employee of Contractor who has not been convicted of a serious or violent felony). If Contractor elects to provide continual supervision pursuant to Education Code section 45125.2(a)(2), Contractor shall require the person(s) who will provide that continual supervision to be fingerprinted by the Department of Justice ("DOJ"). Upon verification from DOJ that those persons fingerprinted have no record of a serious or violent felony, Contractor will so certify by signing and submitting to District, through the District Representative, the certification form attached as Exhibit A and incorporated by reference. In addition, Contractor shall submit the names of those persons who have received clearance on a form as indicated in Exhibit B. Any person whose name is not on the cleared list may not have such access. In that case, Contractor must make arrangements with District for appropriate access. No person with a violent or serious felony as reported by DOJ may have access to the school campuses.

Failure to comply with this Section of this Agreement at all times, or permitting unsupervised access by an employee whose name has not been cleared by DOJ as certified by Contractor, shall constitute grounds for termination of this Agreement.

Section 15 - GOVERNING LAW.
This Agreement will be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Contractors are required by law to be licensed and regulated by the Contractor's State License Board, which has jurisdiction to investigate complaints against contractors if a complaint is filed within three years of the date of the alleged violation. Any questions concerning a contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.

District: San Juan Unified School District

By:

Nicholas Arps

Its: Director of Construction/Mod

Contract Amount: $733,389.00

By:

Frank Camarda

Its: Chief Operations Officer

Board Approval Date: 3/25/2025

Contractor: Joe's Landscaping & Concrete Inc.

Signature:

By/Its: Joe Garcia /

Business Address: 802 Inyo Ave, P.O.Box 883, Newman, California 95360
License Number: 853867
Contractor DIR Registration #: 100047632
Federal I.D. #: 27-2809829

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Exhibit B

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School.

Jaime Garcia
Joe Garcia
Jesus Murillo
Alvaro Reynoso
John Belo
Jaime Gomez

Docusign Envelope ID: 34AA0794-880D-40C3-8755-6A13733D800E

Attachment 2

EXHIBIT A TO FORM OF CONTRACT

CERTIFICATION

I, John Belo, on behalf of Joe's Landscaping & Concrete, certify that, pursuant to Education Code Section 45125.1 and 45125.2 and Section 17 of this Agreement, this business entity has conducted the required criminal background check(s) of all persons who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity, and that none of those persons have been reported by the Department of Justice as having been convicted of a serious or violent felony as specified in Penal Code sections 667.5(c) and/or 1192.7(c). I understand that this Certification is not to be signed and submitted until I have received clearance from DOJ regarding those persons named.

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents of Joe's Landscaping & Concrete who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity and who are required to be fingerprinted as provided in the Agreement. I agree to keep this list current and to notify San Juan Unified School District of any addition/deletions as they occur.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 19 day of Feb, 2025, in Stanislaus County, California.

By: John Belo
[Name of Contractor's Authorized Representative]
(Please print)

Project Coordinator
(Title)

(Signature)

Docusign Envelope ID: 34AA0794-880D-40C3-8755-6A13733D800E

Section 00 61 13.13 – PAYMENT BOND FORM

Bond No. 6022054107

PAYMENT BOND

KNOW ALL PERSONS BY THESE PRESENTS:

THAT WHEREAS, San Juan Unified School District (the "District") has awarded to

Joe's Landscaping & Concrete, Inc. as Principal a contract dated the 25th day of March, 2025, for the furnishing if all labor, materials, equipment, transportation and services for the construction of **Choices Charter – Canopy, Playground, and Hardscape Replacement, BP #25-210, Project #308-9555-24CIP,** project located in Sacramento County, California (hereinafter referred to as the "Contract");

AND WHEREAS, Principal is required to furnish a bond in connection with the Contract to secure the payment of claims of laborers, mechanics, material suppliers, and other persons as provided by law;

NOW THEREFORE, we the undersigned Principal and

United States Fire Insurance Company

as Surety, are held and firmly bound unto the District in the sum of * DOLLARS $733,389.00 for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

*Seven Hundred Thirty-Three Thousand Three Hundred Eighty-Nine Dollars & 00/100

1. THE CONDITION OF THIS OBLIGATION IS SUCH, that if Principal, or its heirs, executors, administrators, successors, or assigns approved by the District or its Subcontractors shall fail to pay any of the persons named in State of California Civil Code Section 9100, or amounts due under the State of California Unemployment Insurance Code with respect to work or labor performed under the Contract, or for any amounts required to be deducted, withheld, and paid over to the State of California Employment Development Department from the wages of employees of Principal and subcontractors pursuant to Section 13020 of the State of California Unemployment Insurance Code with respect to such work and labor, that Surety will pay for the same in an amount not exceeding the sum specified in this bond, otherwise the above obligation shall become and be null and void.

2. This Bond shall inure to the benefit of any and all persons, companies and corporations entitled to file claims under California law, including but not limited to the persons named in State of California Civil Code Section 9100 so as to give a right of action to such persons or their assigns in any suit brought upon this bond.

3. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

4. Amounts owed by the District to Principal under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under the Performance Bond. By Principal furnishing and the District accepting this Payment Bond, they agree that all funds earned by Principal in the performance of the Contract are dedicated to satisfy obligations of Principal and Surety under this Bond, subject to the District's priority to use the funds for the completion of the Work or the satisfaction of the District's claims, including liquidated damages, under the Contract.

5. Surety's obligations hereunder are independent of the obligations of any other surety for the payment of claims of laborers, mechanics, material suppliers, and other persons in connection with the Contract; and suit may be brought against Surety and such other sureties, jointly and severally, or against any one or more of them, or against less than all of them without impairing the District rights against the other.

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6. In the event suit is brought upon this bond, the parties not prevailing in such suit shall pay reasonable attorneys' fees and costs incurred by the prevailing parties in such suit.

7. Correspondence or claims relating to this bond shall be sent to Surety at the address set forth below.

IN WITNESS WHEREOF, we have hereunto set our hands this 19th day of February, 2025.

Principal: Joe's Landscaping & Concrete, Inc.
(Name of Firm)

By: [signature]

Title: Project Coordinator

Surety: United States Fire Insurance Company
(Name of Firm)

By: [signature]

Title: Jaren A. Marx, Attorney-In-Fact

Address for Notices:

United States Fire Insurance company
305 Madison Avenue
Morristown, NJ 07960

Phone # 973-490-6600

Fax # N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 34AA0794-880D-40C3-8755-6A13733D800E

Attachment 2

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 (*Date*) before me, Chase Austin Seyforth (*Here Insert Name and Title of the Officer*)

Personally appeared Jaren A. Marx (*Name(s) of Signer(s)*)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

Signature _____ (*Signature of Notary Public*)

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____	Signer's Name _____
☐ Corporate Officer—Title(s) _____	☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General	☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other _____	☐ Other _____
Signer Is Representing _____	Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey }
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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Attachment 2

Section 00 61 13.16 - PERFORMANCE BOND FORM

Premium $15,834.00

Bond No. 6022054107

KNOW ALL PERSONS BY THESE PRESENTS:

WHEREAS, San Juan Unified School District hereinafter referred to as "District" and Joe's Landscaping & Concrete, Inc. (hereinafter referred to as "Contractor"), have entered into a written contract dated the 25th day of March, 2025 for furnishing of all labor, materials, equipment, transportation and services for the construction of **Choices Charter – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #308-9555-24CIP.** project located in Sacramento County, California (hereinafter referred to as the "Construction Contract"); and

WHEREAS, Contractor is required by the terms of the Construction Contract to furnish a bond for the faithful performance of all terms and conditions of the Construction Contract;

NOW, THEREFORE, Contractor, as principal, and United States Fire Insurance Company (hereinafter referred to as "Surety"), as Surety, are held and firmly bound unto District and Claimants, as defined herein, in the penal sum of Seven Hundred Thirty-Three Thousand Three Hundred Eighty-Nine & 00/100 DOLLARS $733,389.00, lawful money of the United States, for the payment of which sum well and truly to be made as provided in this Performance Bond.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to District for the performance of the Construction Contract, which is incorporated herein by reference.

2. If Contractor timely performs each and every obligation under the Construction Contract, including all Guarantee and/or warranty obligations, Surety and Contractor shall have no obligation under this Bond, except to participate in conferences as provided in Subparagraph 3.1.

3. Surety's obligation under this Performance Bond shall arise after:

   3.1 District has declared a Contractor Default and has notified Contractor and Surety at its address described in Paragraph 10 below that District has declared a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than seven days after receipt of such notice to discuss methods of performing all remaining obligations of Contractor pursuant to the Construction Contract; and

   3.2 District has agreed to pay any remaining Balance of the Agreement Price, as calculated under the terms of the Construction Contract, to Surety in accordance with the terms of the Construction Contract or to a contractor selected to perform the Construction Contract in accordance with the terms of the Construction Contract with District.

4. When District has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:

   4.1 Arrange for Contractor, with consent of District, to perform and complete the Construction Contract; or

   4.2 Undertake to perform and complete the Construction Contract itself, through its agents or through independent contractors; or

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4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to District for a contract for performance and completion of the Construction Contract, arrange for a contract to be prepared for execution by District and the contractor selected with District's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to District the amount of damages as described in Paragraph 6 in excess of the Balance of the Agreement Price, as calculated under the terms of the Construction Contract, incurred by District resulting from Contractor's Default; or

4.4 Waive its right to perform and complete, arrange for completion, or obtain a new Contractor and with reasonable promptness under the circumstances:

.1 After investigation, determine the amount for which it may be liable to District and, as soon as practicable after the amount is determined, tender payment thereof to District; or

.2 Deny liability in whole or in part and notify District citing specific reasons therefore.

5. If Surety does not proceed as provided in Paragraph 4 within twenty days from receipt of the notice described in paragraph 3.1 (whether or not a conference has been held pursuant to paragraph 3.1), or such longer period upon which District and Surety may agree in writing, Surety shall be deemed to be in default on this Bond. If Surety proceeds as provided in Subparagraph 4.4, and District refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice District shall be entitled to enforce any remedy available to District.

6. After District has declared a Contractor Default, and if Surety elects to act under Subparagraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to District shall not be greater than those of Contractor under the Construction Contract, and the responsibilities of District to Surety shall not be greater than those of the District under the Construction Contract. To the limit of the amount of this Performance Bond, but subject to commitment by District of any remaining Balance of the Agreement Price to mitigation of costs and damages on the Construction Contract, Surety is obligated without duplication for:

6.1 The responsibilities of Contractor for correction of defective Work, materials and equipment and completion of the Construction Contract, including all Guarantee and warranty obligations;

6.2 Additional legal, design professional, construction management and delay costs resulting from the Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and

6.3 Liquidated damages, or if no liquidated damages are specified in the Construction Contract, actual damages caused by delayed performance or non-performance of Contractor.

7. Surety shall not be liable to District or others for obligations of Contractor that are unrelated to the Construction Contract, and the Balance of the Agreement Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than District or its heirs, executors, administrators or successors.

8. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction. The prevailing party in any such action shall be entitled to recover its attorneys' fees, to be taxed as an item of costs.

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10. Notice to Surety, District or Contractor shall be mailed or delivered to the address, or sent via telecopier to the facsimile number, shown on the signature page.

11. DEFINITIONS

11.1 Balance of the Agreement Price: The total amount payable by District to Contractor under the Construction Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by District in settlement of insurance or other claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Construction Contract.

11.2 Construction Contract: The agreement between the District and the Contractor identified on the first page of this bond, including all Contract Documents and changes thereto.

11.3 Contractor Default: Failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Construction Contract.

CONTRACTOR, as Principal
Joe's Landscaping & Concrete, Inc.

By: _____

Its: John Belo

Address: 802 Inyo Ave., Newman, CA 95360

Phone #: 209-862-2004

Fax #: N/A

SURETY
United States Fire Insurance Company

By: _____

Jaren A. Marx
Its: Attorney-In-Fact

Address: 305 Madison Avenue, Morristown, NJ 07960

Phone #: 973-490-6600

Fax #: N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 34AA0794-880D-40C3-8755-6A13733D800E

Attachment 2

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____

Signature of Notary Public

Place Notary Seal Above

---------- **OPTIONAL** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name _____

☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____

Signer Is Representing _____

Signer's Name _____

☐ Corporate Officer—Title(s) _____
☐ Partner ☐ Limited ☒ General
☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator
☐ Other _____

Signer Is Representing _____

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey}
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada, (Here Insert Name and Title of the Officer)

personally appeared John Belo (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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San Juan Unified School District
Business Support Services, Facilities Accounting & Purchasing Department
5320 Hemlock Street, Room 1, Sacramento, CA 95841
Telephone (916) 971-7283; FAX (916) 979-8886
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools

Contractors/Short-Term Workers

Asbestos-Containing Building Material (ACBM Notification Statement)

This form must be completed and signed by the contractor/short-term worker prior to beginning any work that may disturb ACBM at any San Juan Unified School District school/site. The original must be filed with the purchasing department **before beginning work.**

Specific information regarding asbestos-containing building materials is available in the Asbestos Hazard Emergency Response Act (AHERA) binder (gold colored) located at each school/site administration office*. Information can also be obtained by contacting the designated person at (916) 971-5740.

I, John Belo (Please Print Name of Representative) of Joe's Landscaping & Concrete (Please Print Business Name)

am aware of the presence of ACBM located at the following school/site, know where to obtain information regarding ACBM located at this school/site, and understand that I will be held responsible for disturbing ACBM at:

BP #25-217 Choice's Charter
(Print Name of School/Site)

Signature of Representative

2/19/25
Date

* District AHERA binders are located in the Facilities M&O Office.

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SAN JUAN UNIFIED SCHOOL DISTRICT

CONTRACTOR AFFIDAVIT OF PUBLIC WORKS COMPLIANCE

Certification of Compliance with Prevailing Wage Laws

I, Jose Garcia (NAME) As owner of Joe's Landscaping & Concrete Inc. (COMPANY)

I hereby, certify under penalty of perjury:

1) That I am the Official Representative of the above named company and therefore responsible for compliance with the Public Works laws on this project.

2) That as Owner of this company, I was informed of the California Public Works laws and was given the information and forms to complete the project in compliance with these laws at the beginning of the project.

3) That the determinations and classifications published by the State of California DLSR have been used to bid the wages on this project by my company and my subcontractors' companies.

4) That all workers who perform labor on the project will be paid all prevailing wages as listed in the applicable determinations due to them in the course of the work as listed on their timecards, including fringe benefits.

5) That all training fees, if applicable, to the trade in which they are employed will be paid to the appropriate, approved fund.

6) That I will submit, and verify all subcontractors submit, a Public Works Contract Award Information Form (DAS 140) to the applicable Apprenticeship Programs for each trade and classification needed to complete the work.

7) That I will request, and verify all subcontractors request, the dispatch of required apprentices from one of the applicable Apprenticeship Committees at least 48 hours (excluding Saturdays, Sundays, and holidays) before the date on which one or more apprentices are required.

8) That all workers listed as apprentices will be registered, state apprentices and furnish a certificate of registration.

Title: CEO

Signature: [signature]

Date: 2/21/25 Project: BP-#25-17 San Juan USD 4 Sites

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Appendix A.1

SAN JUAN UNIFIED SCHOOL DISTRICT

WORKER'S COMPENSATION AFFIDAVIT

Pursuant to General Conditions, 00 72 00. Article 3, Section 3.13, in accordance with the provisions of Section 3700 of the California Labor Code, every contractor under contract on this project is required to secure workers' compensation insurance for its employees.

Each contractor, to whom a public works contract is awarded, is required to sign and file with the awarding body the following certification prior to performing the work of the contract.

> I am aware of the provisions of Section 3700 of the California Labor Code which requires every employer to carry workers' compensation insurance or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of this contract and will carry such provisions through to completion of the contract.

Company: Joe's Landscaping & Concrete Date: 2/19/25

By: _____
(Signature)

Name: John Belo
(Print)

Title: Project Coordinator

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Contractor: Joe's Landscaping & Concrete Inc

By: John Belo

Its: Project Coordinator

Business Address: 802 Inyo Ave
Newman Ca 95360

License Number: 853867

Contractor DIR Registration #: 1000476832

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract, that John Belo, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Janet Figueroa
Secretary

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

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CERTIFICATION REGARDING RUSSIAN SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" hereunder refers to sanctions imposed by the United States government in response to Russia's actions in Ukraine, as those sanctions may be updated from time to time, as well as any sanctions imposed under state law. By its signature below, the Respondent represents that it is not a target of Economic Sanctions.

Should the District determine that the Respondent is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Respondent's Proposal **for lack of responsibility** any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination for default by the District. The LLB Entity will be required to obtain a similar certification from all proposed trade contractors subject to the protections of Public Contract Code section 4100 *et seq.*; failure to obtain such certification and/or a determination that any such proposed subcontractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities will be grounds for rejection of the proposed subcontractor.

I, the official named below, declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this certification is executed on 2/11/25 at Newman, California.

[Date] [City]

RESPONDENT: Joes Landscaping & Concrete

BY: _____
Signature

John Belo
Type/Print Name

Estimator
Title

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Contract Amendment #01
Choices Charter (ECE) Playground Project
DSA App. #02-122624
SJUSD Project #308-9555-24CIP

Effective **June 24, 2025,** the Agreement for Construction previously awarded and dated **March 25, 2025** between the San Juan Unified School District and **Joe's Landscape & Concrete Inc**. for the **Choices Charter ECE Playground** is amended as follows:

Book 1 of 2 – Project Manual to be revised to include attached Article 5: Special Provisions (Federally-Funded Contract) to Division 0, Section 00 73 00 Special Provisions.

In all other respects, the terms and conditions of said Agreement for Construction, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Joe's Landscape & Concrete, Inc.
A California Corporation

By:_____
Joe Garcia
Title: President

Federal Tax Identification Number:
27-2809829

ARTICLE 5: SPECIAL PROVISIONS (FEDERALLY-FUNDED CONTRACT)

SECTION 1.01. GENERAL.

By entering into this Contract, Contractor hereby agrees to comply with all applicable state, Federal, and local laws and regulations as applicable to this Project. Failure of the Contractor to comply with any applicable law or regulation may be the basis for withholding payments and/or termination of this Contract.

SECTION 1.02. EQUAL EMPLOYMENT OPPORTUNITY/ANTI-DISCRIMINATION.

A. Contractor shall comply with all anti-discrimination and equal opportunity statutes, regulations, and Executive Orders that apply to the expenditure of funds under Federal contracts, grants, and cooperative Agreements, loans, and other forms of Federal assistance. The Contractor shall comply with Title VI or the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and any program-specific statutes with anti- discrimination requirements. The Contractor shall comply with civil rights laws including, but not limited to, the Fair Housing Act, the Fair Credit Reporting Act, the Americans with Disabilities Act, Title VII of the Civil Rights Act of 1964, the Equal Educational Opportunities Act, the Age Discrimination in Employment Act, and the Uniform Relocation Act.

B. Contractor shall comply with 41 CFR 60-1.4(b). During the performance of this Contract, Contractor agrees as follows:

(1) Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Contractor's legal duty to furnish information.

(4) Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any of the said rules, regulations, or orders, this Contract may be canceled, terminated, or suspended in whole or in part and Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) Contractor will include the above provisions in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each Subcontractor or vendor. Contractor will take such action with respect to any subcontract or purchase order as the District or the U.S. Department of Health & Human Services may direct as a means of enforcing such provisions, including sanctions for noncompliance, *provided, however*, that, in the event Contractor becomes involved in, or is threatened with, litigation with a Subcontractor or vendor as a result of such direction by the administering agency, Contractor may request the District or United States to enter into such litigation to protect the interests of the United States.

Contractor agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.
Contractor further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order.

SECTION 1.03. ANTI-KICKBACK.

Contractor shall comply with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3), and shall require all of its subcontractors to comply. Those requirements are set forth in greater detail below. Contractor and all subcontractors are prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

SECTION 1.04. DAVIS-BACON.

Contractor shall comply with the Davis-Bacon Act (40 U.S.C. 3141-3148) as supplemented by Department of Labor regulations (29 CFR Part 5), and shall require all its subcontractors to comply. To the extent that California law differs from the Davis-Bacon Act, Contractor and its subcontractors shall comply with the more

stringent requirement.

Contractor must pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.

In accordance with the Davis-Bacon Act, Contractor must pay the required wages not less than once per week.

By entering into the Contract, Contractor has accepted the wage determination(s) applicable to the Work, and agrees to comply with the wage determination(s).

SECTION 1.05. CONTRACT WORK HOURS AND SAFETY STANDARDS.

(a) Contractor shall comply with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708), as supplemented by Department of Labor regulations (29 CFR Part 5). In accordance with 29 C.F.R. section 5.5(b), Contractor agrees to comply with the following, and to require all of its subcontractors to comply with the following:

(1) ***Minimum wages.***

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in section 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii) (A) Any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If Contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) If Contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, Contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If Contractor does not make payments to a trustee or other third person, Contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, Provided, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

(2) ***Withholding***. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld from Contractor under this Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same Contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by Contractor or any subcontractor the full amount of wages required by the Contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the Contract, the District may, after written notice to Contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(3) ***Payrolls and basic records***.

(i) Payrolls and basic records relating thereto shall be maintained by Contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, Contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

(ii) (A) Contractor shall submit weekly for each week in which any Contract work is performed a copy of all payrolls to the District for transmission to the appropriate Federal agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at http://www.dol.gov/esa/whd/forms/wh347instr.htm or its successor site. **Contractor is responsible for the submission of copies of payrolls by all subcontractors.** Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the District for transmission to the appropriate Federal agency, Contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for Contractor to require a subcontractor to provide addresses and social security numbers to Contractor for its own records, without weekly submission to the District.

(B) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by Contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under section 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under section 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the Contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the Contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

(iii) Contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the appropriate Federal agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If Contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

(4) ***Apprentices and trainees*** -

(i) Apprentices. Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor

will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) Trainees. Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) Equal employment opportunity. The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements***. Contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts***. Contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the applicable Federal agency may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. **Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.**

(7) ***Contract termination***: debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements***. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards***. Disputes arising out of the labor standards provisions of this Contract shall not be subject to the general disputes clause of this Contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between Contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

(10) ***Certification of eligibility***.

(i) By entering into this Contract, Contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in Contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(ii) No part of this Contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

(b) ***Contract Work Hours and Safety Standards Act***. As used in this paragraph, the terms laborers and mechanics include watchmen and guards.

(1) *Overtime requirements*. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages*. In the event of any violation of the clause set forth in paragraph (b)(1) of this section, Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of $29 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.

(3) *Withholding for unpaid wages and liquidated damages*. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld, from any moneys payable on account of work performed by Contractor or subcontractor under any such Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same Contractor, such sums as may be determined to be necessary to satisfy any liabilities of such Contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

(4) *Subcontracts*. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.

(c) In addition to the clauses contained in paragraph (b), in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any of the other statutes cited in § 5.1, Contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the Contract for all laborers and mechanics, including guards and watchmen, working on the Contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid. Further, the records to be maintained under this paragraph shall be made available by the Contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the District and the Department of Labor, and Contractor or

subcontractor will permit such representatives to interview employees during working hours on the job. With respect to all requirements in this Section 1.05, to the extent that California law differs, Contractor and its subcontractors shall comply with the more stringent requirement.

SECTION 1.06. FEDERAL ACCESS TO RECORDS.

Contractor shall allow access by representative(s) from the U.S. Department of Health & Human Services, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor which are directly pertinent to this Contract for the purpose of making audit, examination, excerpts, and transcriptions. Contractor shall maintain all books, documents, papers, and records directly pertinent to the Contract for three (3) years after the Owner makes the final payment to Contractor for the Work on the Project.

SECTION 1.07. CLEAN AIR AND CLEAN WATER ACTS.

Contractor shall comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. sections 7401-7671q), the Clean Water Act (33 U.S.C. sections 1251-1387), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 35, subpart E, Appendix C-2), which prohibit the use under non-exempt federal contracts, grants, or loans of facilities included in the United States Environmental Protection Agency List of Violating Facilities. Contractor agrees to report any violation to the District, and understands and agrees that the District will report each violation as required to the appropriate Federal agencies, including, without limitation, the Environmental Protection Agency Regional Office.

SECTION 1.08. TRAFFICKING VICTIMS PROTECTION ACT (TVPA) OF 2000 (2 CFR §175.15).

A. Contractor, its employees, and its subcontractors, may not—
   (1) Engage in severe forms of trafficking in persons during the period of time that the Contract is in effect;
   (2) Procure a commercial sex act during the period of time that the Contract is in effect; or
   (3) Use forced labor in the performance of this Contract.

B. The District may unilaterally terminate this Contract, without penalty, if Contractor or its subcontractor(s) —
   (1) Is determined to have violated a prohibition in the above paragraph A or
   (2) Has an employee who is determined by the District to have violated a prohibition in the above paragraph A through conduct that is either—
      a. Associated with performance under this Contract; or
      b. Imputed to Contractor or its Subcontractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of the Interior at 2 CFR part 1400.
   (3) Contractor must inform the District immediately of any information received from any source alleging a violation of a prohibition in the above paragraph A during the term of the Contract.
   (4) The District's right to terminate unilaterally that is described in the above paragraph B of this section:
      a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
      b. Is in addition to all other remedies for noncompliance that are available to the District under this Contract.
   (5) Definitions:
      a. "Employee" means either:

(i) An individual employed by Contractor or a subcontractor who is engaged in the performance of this Contract; or

(ii) Another person engaged in the performance of the Contract and not compensated by Contractor including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution.

b. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

c. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

SECTION 1.09. RESTRICTIONS ON LOBBYING (43 CFR §18).

Contractor agrees to comply with 43 CFR 18, New Restrictions on Lobbying. Contractor will provide the certification attached hereto as Attachment 1 certifying that:

A. No Contract funds will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of the U.S. Department of Health & Human Services, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than the Contract funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the contractor shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance with its instructions.

C. Contractor shall require that the language of this certification be included in the award documents for all subcontracts of $150,000 or more and that all such subcontractors shall certify accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

SECTION 1.10. DRUG-FREE WORKPLACE.

Contractor is obligated to distribute to each employee who will be engaged in the performance of any work on the Contract the following statement:

> The unlawful manufacture, distribution, dispensing, possession, or use of any controlled substance is prohibited in the workplace. As a condition of employment, you must agree to abide by this statement and must notify the District in writing within five calendar days of the conviction if you are convicted of a criminal drug statute violation occurring in your workplace.

In addition, Contractor must notify its employees of any drug counseling, rehabilitation, or assistance program that it offers and the actions that the Contractor will take against employees for violation of the drug-free workplace requirements.

SECTION 1.11. PROCUREMENT OF RECOVERED MATERIALS.

Contractor agrees that it and its subcontractors will comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, including procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where:

(A) the purchase price of the item during the fiscal year exceeds $10,000 or
(B) Contractor procured over $10,000 of the item during the preceding fiscal year on federally funded contracts.

The list of EPA-designated items is available at www.epa.gov/smm/comprehensive-procurement-guidelines-construction-products.

Section 6002(c) establishes exceptions to the preference for recovery of EPA-designated products if the contractor can demonstrate the item:

(A) is not reasonably available within a timeframe providing for compliance with the contract performance schedule;
(B) fails to meet reasonable contract performance requirements; or
(C) is only available at an unreasonable price.

SECTION 1.12. DOMESTIC PREFERENCES FOR PROCUREMENTS.

As required by 2 C.F.R. section 200.322 and 2 CFR Part 184 (Build America, Buy America Preferences for Infrastructure Projects), Contractor, as appropriate and consistent with the law, shall ensure that all the the purchase, acquisition, or use of goods, products or materials, produced in the United States, including, without limitation: iron, aluminum, steel, cement, and other manufactured products.

A. “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

B. “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Contractor shall bind its subcontractors to this clause.

SECTION 1.13. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE.

As required by 2 C.F.R. section 200.216, Contractor is prohibited from procuring or obtaining equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment or services means:

A. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

B. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and

telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

C. Telecommunications or video surveillance services provided by such entities or using such equipment.

D. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.21**

MEETING DATE: **06/24/2025**

SUBJECT: Sunrise Tech Early Childhood Education Contract Amendment No. 1

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4217, approving the first amendment and ratifying the contract for Sunrise Tech Early Childhood Education canopy, playground, and hardscape replacement project between San Juan Unified School District and Joe's Landscaping & Concrete Inc.

RATIONALE/BACKGROUND:
All federally funded projects are required to have a specific language in the project's contract and documentation during the bidding process. Bid Packet 25-210 Canopy, Playground, and Hardscape Replacement at four school sites - Sunrise Tech, Kingswood, Encina, and Choices - was inadvertently issued without this mandatory article in Book 1 of 2 – Project Manual. This article, Article 5 Special Provisions (Federally-Funded Contract), covers the requirements the contractor will have to follow for the project to be funded by federal funds. The Project was awarded to Joe's Landscaping & Concrete Inc. at the March 25, 2025, board meeting with this article missing. The district has spoken to the contractor once the error was noticed, and they have agreed to amending the contract. This amendment will allow the project to be complaint and insure the use of Early Childhood Education federal funds on the project.

ATTACHMENT(S):
1. Resolution No. 4217
2. Executed Contract
3. Contract Amendment No. 1

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING AMENDMENT NO. 1 FOR THE SUNRISE TECH (ECE) PLAYGROUND PROJECT SJUSD PROJECT #136-9555-24CIP

RESOLUTION NO. 4217

WHEREAS, the District Board of Education ("Board") previously approved the award of the Contract to Joe's Landscaping & Concrete Inc. for the Sunrise Tech (ECE) Playground project ("Project"), per Consent Calendar Item H.2 – Purchasing Report at the March 25, 2025 Board Meeting; and

WHEREAS, Article #5 - Special Provisions (Federally-Funded Contract) federal required language was missing from Book 1 of 2 – Project Manual of Bid Packet #25-210 Canopy, Playground, and Hardscape Replacement at (4 Sites) Sunrise Tech, Kingswood K-8, Encina High School, and Choices; and

WHEREAS, this article is required for Early Childhood Education ("ECE") federal funds to be used for the project; and

WHEREAS, Division Joe's Landscaping & Concrete has agreed to amend this article into the contract and allow the district to be compliant with federal requirements for funding projects;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the amendment to include Article #5 - Special Provisions (Federally-Funded Contract) into the contract as outline in Amendment #1.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on June 24, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Ben Avey, President,
San Juan Unified School District
Board of Education

Attest:

_____
Manuel Perez, Clerk
San Juan Unified School District
Board of Education

Section 00 52 00 - FORM OF CONTRACT

ARTICLE 1. AGREEMENT FOR CONSTRUCTION

This contract is contingent upon San Juan Unified School District Board approval and will not be valid unless approved.

THIS AGREEMENT is made and entered into as of this **3/25/2025**, by and between the San Juan Unified School District ("District"), and **Joe's Landscaping & Concrete Inc.**, a California Corporation, Contractors State License Board license number 853867 ("Contractor").

District and Contractor hereby mutually agree as follows:

Section 1 - SCOPE OF WORK.
Contractor agrees to furnish all tools, equipment, apparatus, facilities, labor and materials and transportation necessary to perform and complete in a good and workmanlike manner to the satisfaction of District, all work called for and in the manner designated in, and in strict accordance with, the Contract Documents as defined in Section 2 hereof, the Work for the **Sunrise (ECE) Playground, BP #25-217, 136-9555-24CIP.**

Section 2 - CONTRACT DOCUMENTS.
The Contract Documents, sometimes also referred to as "the Contract", consist of the Notice to Bidders, the Instructions for Bidders, the Bid, the Agreement for Construction, the Performance Bond, the Payment Bond, these General Conditions, the Special Provisions, the General Requirements, Exhibits, the Technical Specifications, the Contract Drawings and Plans, all duly issued addenda, Interpretations, Change Orders, supplemental drawings, Architect's Instruction Bulletins, the Contractor's Guarantee and Bond, the Hazardous Materials Requirements (if any), the Construction Forms Manual, and the Contract Schedule.

Section 3 - DEFINITIONS.
Unless otherwise specifically provided herein, all words and phrases defined in the General Conditions shall have the same meaning and intent in this Agreement.

Section 4 - CONTRACT AMOUNT AND PAYMENT.
District agrees to pay and Contractor agrees to accept, for the full and complete performance of this Agreement for the Work performed the sum of **One Million Forty Thousand One hundred and Sixty-Nine** DOLLARS $ **$1,040,169.00** ("Contract Sum"), subject to adjustment as provided in the Contract Documents.

Monthly progress payments shall be made in accordance with Article 12 of the General Conditions of the Contract Documents.

Final payment shall be made in accordance with Article 21 of the General Conditions.

Section 5 – CONTRACT TIME.
The Work shall be commenced on the date specified in the District's "Notice to Proceed," and shall be fully completed as described in the Contract Documents, including, without limitation, submittal of all close-out documentation **by 9/30/2025** together with such additional time as may be provided by any change order issued pursuant to the Contract Documents.

Time is of the essence in this Agreement and the Contract Documents. Failure of Contractor to complete the Work by the completion date and in the manner provided for by the Contract Documents, as that time may be extended by Change Order, shall subject Contractor to liquidated damages as hereinafter provided in this Agreement and the Contract Documents.

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Section 6 - NO WAIVER BY PERFORMANCE; REMEDIES.
No action by the District or its representatives in performing this Agreement, including without limitation inspection or payment, shall operate as a waiver of any provision of this Agreement or the Contract Documents or of any legal right of District unless such waiver is expressly stated in writing. No waiver of any breach of this Agreement or of the Contract Documents shall waive any other or subsequent breach. In addition to each and every remedy provided in this Agreement and/or the Contract Documents, District shall have any and all equitable and legal remedies otherwise available to it.

Section 7 - LIQUIDATED DAMAGES.
Liquidated damages may be assessed against Contractor in accordance with Article 14 of the General Conditions and the Special Provisions, in the amount of **$1,000.00** per calendar day if Contractor fails to substantially complete the Work within the Contract Time, as that time may be extended by change order, and in the amount of $300 per calendar day after substantial completion and until final completion. The provision for liquidated damages in the Contract Documents shall not act as a limitation upon District if Contractor abandons the Work. In such event, Contractor shall be liable to District for all losses incurred.

Section 8 - PERFORMANCE AND PAYMENT BONDS.
As a condition of award of this Agreement, Contractor was required to file a Performance Bond and a Payment Bond with District. These bonds shall be maintained during the entire life of the Agreement at the expense of Contractor. Each bond shall be in the amount of one hundred percent (100%) of the Contract Sum. Any alteration or alterations made in any provision of the Contract shall not operate to release any surety from any liability on any bond required hereunder and the consent to make such alterations is hereby given, and any surety on said bonds must waive the provisions of Section 2819 of the Civil Code.

Section 9 - UNFAIR COMPETITION.
The following provision is included in this Agreement pursuant to California Public Contract Code section 7103.5.

> "In entering into a public works contract or subcontract to supply goods, services, or materials pursuant to a public works contract, the contractor or subcontractor offers and agrees to assign to the awarding body all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Sec. 15) or under the Cartwright Act (Chapter 2 (commencing with Section 16700 of Part 2 of Division 7 of the Business and Professions Code), arising from purchases of goods, services, or materials pursuant to the public works contract or subcontract. This assignment shall be made and become effective at the time the awarding body tenders final payment to the contractor, without further acknowledgment by the parties."

Section 10 - ASSIGNMENT.
Neither this Agreement nor any rights herein of Contractor shall be assigned without the written consent of District first obtained.

Section 11 - NO THIRD PARTY BENEFICIARIES.
This Agreement is entered into solely between District and Contractor. There are no third-party beneficiaries, intended, unintended, or otherwise to this Agreement.

Section 12 - AGREEMENT BINDING.
This Agreement shall bind and insure to the heirs, devisees, assignees, and successors in interest of Contractor and to the successors in interest of District in the same manner as if such parties had been expressly named herein.

Section 13 - AGREEMENT CONTROLS.
In the event of a conflict between the terms and conditions set forth in this Agreement and the terms and conditions set forth in the other Contract Documents, the terms and conditions set forth in this Agreement shall prevail.

Section 14 - FINGERPRINTING.
Education Code sections 45125.1 and 45125.2 apply to this Agreement. Contractor shall, prior to commencement of Work, comply with either of the methods of ensuring safety set forth in Education Code section 45125.2(a)(1)

(installation of a physical barrier) or 45125.2(a)(2) (continual supervision by an employee of Contractor who has not been convicted of a serious or violent felony). If Contractor elects to provide continual supervision pursuant to Education Code section 45125.2(a)(2), Contractor shall require the person(s) who will provide that continual supervision to be fingerprinted by the Department of Justice ("DOJ"). Upon verification from DOJ that those persons fingerprinted have no record of a serious or violent felony, Contractor will so certify by signing and submitting to District, through the District Representative, the certification form attached as Exhibit A and incorporated by reference. In addition, Contractor shall submit the names of those persons who have received clearance on a form as indicated in Exhibit B. Any person whose name is not on the cleared list may not have such access. In that case, Contractor must make arrangements with District for appropriate access. No person with a violent or serious felony as reported by DOJ may have access to the school campuses.

Failure to comply with this Section of this Agreement at all times, or permitting unsupervised access by an employee whose name has not been cleared by DOJ as certified by Contractor, shall constitute grounds for termination of this Agreement.

Section 15 - GOVERNING LAW.
This Agreement will be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

Contractors are required by law to be licensed and regulated by the Contractor's State License Board, which has jurisdiction to investigate complaints against contractors if a complaint is filed within three years of the date of the alleged violation. Any questions concerning a contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.

District: San Juan Unified School District

By:

Nicholas Arps

Its: Director of Construction/Mod

Contract Amount: $1,040,169.00

By:

Frank Camarda

Its: Chief Operations Officer

Board Approval Date: 3/25/2025

Contractor: Joe's Landscaping & Concrete Inc.

Signature:

By/Its: Joe Garcia /

Business Address: 802 Inyo Ave, P.O.Box 883, Newman, California 95360
License Number: 853867
Contractor DIR Registration #: 100047632
Federal I.D. #: 27-2809829

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EXHIBIT A TO FORM OF CONTRACT

CERTIFICATION

I, John Belo, on behalf of Joe's Landscaping & Concrete, certify that, pursuant to Education Code Section 45125.1 and 45125.2 and Section 17 of this Agreement, this business entity has conducted the required criminal background check(s) of all persons who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity, and that none of those persons have been reported by the Department of Justice as having been convicted of a serious or violent felony as specified in Penal Code sections 667.5(c) and/or 1192.7(c). I understand that this Certification is not to be signed and submitted until I have received clearance from DOJ regarding those persons named.

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents of Joe's Landscaping & Concrete who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School District on behalf of this business entity and who are required to be fingerprinted as provided in the Agreement. I agree to keep this list current and to notify San Juan Unified School District of any addition/deletions as they occur.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 19 day of Feb, 2025, in Stanislaus County, California.

By: John Belo
[Name of Contractor's Authorized Representative]
(Please print)

Project Coordinator
(Title)

(Signature)

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Exhibit B

As further required by Education Code 45125.1, submitted herewith as Exhibit B is a list of names of the employees or agents who will be providing continual supervision and monitoring of all persons who will be providing services to the San Juan Unified School.

Jaime Garcia
Joe Garcia
Jesus Murillo
Alvaro Reynoso
John Belo
Jaime Gomez

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Section 00 61 13.13 – PAYMENT BOND FORM

Bond No. 6022054134

PAYMENT BOND

KNOW ALL PERSONS BY THESE PRESENTS:

THAT WHEREAS, San Juan Unified School District (the "District") has awarded to

Joe's Landscaping & Concrete, Inc. as Principal a contract dated the 25th day of March, 2025, for the furnishing if all labor, materials, equipment, transportation and services for the construction of **Sunrise Tech – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #136-9555-24CIP**, project located in Sacramento County, California (hereinafter referred to as the "Contract");

AND WHEREAS, Principal is required to furnish a bond in connection with the Contract to secure the payment of claims of laborers, mechanics, material suppliers, and other persons as provided by law;

NOW THEREFORE, we the undersigned Principal and

United States Fire Insurance Company

as Surety, are held and firmly bound unto the District in the sum of * DOLLARS $1,040,169.00 for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

*One Million Forty Thousand One Hundred Sixty-Nine Dollars & 00/100

1. THE CONDITION OF THIS OBLIGATION IS SUCH, that if Principal, or its heirs, executors, administrators, successors, or assigns approved by the District or its Subcontractors shall fail to pay any of the persons named in State of California Civil Code Section 9100, or amounts due under the State of California Unemployment Insurance Code with respect to work or labor performed under the Contract, or for any amounts required to be deducted, withheld, and paid over to the State of California Employment Development Department from the wages of employees of Principal and subcontractors pursuant to Section 13020 of the State of California Unemployment Insurance Code with respect to such work and labor, that Surety will pay for the same in an amount not exceeding the sum specified in this bond, otherwise the above obligation shall become and be null and void.

2. This Bond shall inure to the benefit of any and all persons, companies and corporations entitled to file claims under California law, including but not limited to the persons named in State of California Civil Code Section 9100 so as to give a right of action to such persons or their assigns in any suit brought upon this bond.

3. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

4. Amounts owed by the District to Principal under the Contract shall be used for the performance of the Contract and to satisfy claims, if any, under the Performance Bond. By Principal furnishing and the District accepting this Payment Bond, they agree that all funds earned by Principal in the performance of the Contract are dedicated to satisfy obligations of Principal and Surety under this Bond, subject to the District's priority to use the funds for the completion of the Work or the satisfaction of the District's claims, including liquidated damages, under the Contract.

5. Surety's obligations hereunder are independent of the obligations of any other surety for the payment of claims of laborers, mechanics, material suppliers, and other persons in connection with the Contract; and suit may be brought against Surety and such other sureties, jointly and severally, or against any one or more of them, or against less than all of them without impairing the District rights against the other.

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6. In the event suit is brought upon this bond, the parties not prevailing in such suit shall pay reasonable attorneys' fees and costs incurred by the prevailing parties in such suit.

7. Correspondence or claims relating to this bond shall be sent to Surety at the address set forth below.

IN WITNESS WHEREOF, we have hereunto set our hands this 19th day of February, 2025.

Principal: Joe's Landscaping & Concrete, Inc.
(Name of Firm)

By: _____
Title: Project Coordinator

Surety: United States Fire Insurance Company
(Name of Firm)

By: _____
Title: Jaren A. Marx, Attorney-In-Fact

Address for Notices:

United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ 07960

Phone # 973-490-6600

Fax # N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

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CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 (Date) before me, Chase Austin Seyforth (Here Insert Name and Title of the Officer)

Personally appeared Jaren A. Marx (Name(s) of Signer(s))

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

Signature _____ (Signature of Notary Public)

Place Notary Seal Above

---------- **OPTIONAL** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name	Signer's Name
☐ Corporate Officer—Title(s)	☐ Corporate Officer—Title(s)
☐ Partner ☐ Limited ☐ General	☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other	☐ Other
Signer Is Representing	Signer Is Representing

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POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey}
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 (Date) before me, Yolanda Garcia Estrada (Here Insert Name and Title of the Officer),

personally appeared John Belo (Name(s) of Signer(s)),

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

Place Notary Seal and/or Stamp Above

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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Section 00 61 13.16 - PERFORMANCE BOND FORM

Premium $21,203.00

Bond No. 6022054134

KNOW ALL PERSONS BY THESE PRESENTS:

WHEREAS, San Juan Unified School District hereinafter referred to as "District" and Joe's Landscaping & Concrete, Inc. (hereinafter referred to as "Contractor"), have entered into a written contract dated the 25th day of March, 2025 for furnishing of all labor, materials, equipment, transportation and services for the construction of **Sunrise Tech – Canopy, Playground, and Hardscape Replacement, BP #25-217, Project #136-9555-24CIP .** project located in Sacramento County, California (hereinafter referred to as the "Construction Contract"); and

WHEREAS, Contractor is required by the terms of the Construction Contract to furnish a bond for the faithful performance of all terms and conditions of the Construction Contract;

NOW, THEREFORE, Contractor, as principal, and United States Fire Insurance Company (hereinafter referred to as "Surety"), as Surety, are held and firmly bound unto District and Claimants, as defined herein, in the penal sum of One Million Forty Thousand One Hundred Sixty-Nine & 00/100 DOLLARS $1,040,169.00, lawful money of the United States, for the payment of which sum well and truly to be made as provided in this Performance Bond.

1. Contractor and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors and assigns to District for the performance of the Construction Contract, which is incorporated herein by reference.

2. If Contractor timely performs each and every obligation under the Construction Contract, including all Guarantee and/or warranty obligations, Surety and Contractor shall have no obligation under this Bond, except to participate in conferences as provided in Subparagraph 3.1.

3. Surety's obligation under this Performance Bond shall arise after:

   3.1 District has declared a Contractor Default and has notified Contractor and Surety at its address described in Paragraph 10 below that District has declared a Contractor Default and has requested and attempted to arrange a conference with Contractor and Surety to be held not later than seven days after receipt of such notice to discuss methods of performing all remaining obligations of Contractor pursuant to the Construction Contract; and

   3.2 District has agreed to pay any remaining Balance of the Agreement Price, as calculated under the terms of the Construction Contract, to Surety in accordance with the terms of the Construction Contract or to a contractor selected to perform the Construction Contract in accordance with the terms of the Construction Contract with District.

4. When District has satisfied the conditions of Paragraph 3, Surety shall promptly and at Surety's expense take one of the following actions:

   4.1 Arrange for Contractor, with consent of District, to perform and complete the Construction Contract; or

   4.2 Undertake to perform and complete the Construction Contract itself, through its agents or through independent contractors; or

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4.3 Obtain bids or negotiated proposals from qualified contractors acceptable to District for a contract for performance and completion of the Construction Contract, arrange for a contract to be prepared for execution by District and the contractor selected with District's concurrence, to be secured with performance and payment bonds executed by a qualified surety equivalent to the bonds issued on the Construction Contract, and pay to District the amount of damages as described in Paragraph 6 in excess of the Balance of the Agreement Price, as calculated under the terms of the Construction Contract, incurred by District resulting from Contractor's Default; or

4.4 Waive its right to perform and complete, arrange for completion, or obtain a new Contractor and with reasonable promptness under the circumstances:

.1 After investigation, determine the amount for which it may be liable to District and, as soon as practicable after the amount is determined, tender payment thereof to District; or

.2 Deny liability in whole or in part and notify District citing specific reasons therefore.

5. If Surety does not proceed as provided in Paragraph 4 within twenty days from receipt of the notice described in paragraph 3.1 (whether or not a conference has been held pursuant to paragraph 3.1), or such longer period upon which District and Surety may agree in writing, Surety shall be deemed to be in default on this Bond. If Surety proceeds as provided in Subparagraph 4.4, and District refuses the payment tendered or Surety has denied liability, in whole or in part, without further notice District shall be entitled to enforce any remedy available to District.

6. After District has declared a Contractor Default, and if Surety elects to act under Subparagraph 4.1, 4.2, or 4.3 above, then the responsibilities of Surety to District shall not be greater than those of Contractor under the Construction Contract, and the responsibilities of District to Surety shall not be greater than those of the District under the Construction Contract. To the limit of the amount of this Performance Bond, but subject to commitment by District of any remaining Balance of the Agreement Price to mitigation of costs and damages on the Construction Contract, Surety is obligated without duplication for:

6.1 The responsibilities of Contractor for correction of defective Work, materials and equipment and completion of the Construction Contract, including all Guarantee and warranty obligations;

6.2 Additional legal, design professional, construction management and delay costs resulting from the Contractor's Default, and resulting from the actions or failure to act of Surety under Paragraph 4; and

6.3 Liquidated damages, or if no liquidated damages are specified in the Construction Contract, actual damages caused by delayed performance or non-performance of Contractor.

7. Surety shall not be liable to District or others for obligations of Contractor that are unrelated to the Construction Contract, and the Balance of the Agreement Price shall not be reduced or set off on account of any such unrelated obligations. No right of action shall accrue on this Bond to any person or entity other than District or its heirs, executors, administrators or successors.

8. Surety, for value received, hereby expressly agrees that no extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder, shall in any way affect the obligation of this bond; and it does hereby waive notice of any such extension of time, change, modification, alteration, or addition to the undertakings, covenants, terms, conditions, and agreements of the Contract, or to the work to be performed thereunder. Surety further waives the provisions of Section 2845 of the State of California Civil Code.

9. Any proceeding, legal or equitable, under this Bond may be instituted in any court of competent jurisdiction. The prevailing party in any such action shall be entitled to recover its attorneys' fees, to be taxed as an item of costs.

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10. Notice to Surety, District or Contractor shall be mailed or delivered to the address, or sent via telecopier to the facsimile number, shown on the signature page.

11. DEFINITIONS

11.1 Balance of the Agreement Price: The total amount payable by District to Contractor under the Construction Contract after all proper adjustments have been made, including allowance to Contractor of any amounts received or to be received by District in settlement of insurance or other claims for damages to which Contractor is entitled, reduced by all valid and proper payments made to or on behalf of Contractor under the Construction Contract.

11.2 Construction Contract: The agreement between the District and the Contractor identified on the first page of this bond, including all Contract Documents and changes thereto.

11.3 Contractor Default: Failure of the Contractor, which has neither been remedied nor waived, to perform or otherwise to comply with the terms of the Construction Contract.

CONTRACTOR, as Principal
Joe's Landscaping & Concrete, Inc.

By: _____

Its: John Bedo

Address: 802 Inyo Ave., Newman, CA 95360

Phone #: 209-862-2004

Fax #: N/A

SURETY
United States Fire Insurance Company

By: _____

Its: Jaren A. Marx
Attorney-In-Fact

Address: 305 Madison Avenue, Morristown, NJ 07960

Phone #: 973-490-6600

Fax #: N/A

Note: Notary Acknowledgement for Surety and Surety's Power of Attorney must be attached

Address for Owner Notices:

San Juan Unified School District
Attn: Nicholas Arps, Director of Facilities Construction & Modernization
5320 Hemlock Street, Room #13
Sacramento, CA 95841

Docusign Envelope ID: 6A1CBB80-CD21-4A6D-8A88-D3A0DFA83BB0

CLEAR

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Los Angeles)

On FEB 1 9 2025 before me, Chase Austin Seyforth

Date *Here Insert Name and Title of the Officer*

Personally appeared Jaren A. Marx

Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in ~~his~~/her/~~their~~ authorized capacity(ies), and that by ~~his~~/her/~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

CHASE AUSTIN SEYFORTH
Notary Public - California
Los Angeles County
Commission # 2469380
My Comm. Expires Nov 2, 2027

Signature _____

Signature of Notary Public

Place Notary Seal Above

---------- ***OPTIONAL*** ----------

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document _____ Document Date _____

Number of Pages _____ Signer(s) Other Than Named Above _____

Capacity(ies) Claimed by Signer(s)

Signer's Name	Signer's Name
☐ Corporate Officer—Title(s)	☐ Corporate Officer—Title(s)
☐ Partner ☐ Limited ☐ General	☐ Partner ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other	☐ Other
Signer Is Representing	Signer Is Representing

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Attachment 2

POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Janina Monroe; Jennifer Ochs; Sarah Campbell; Martha Barreras; Michelle Haas; Charles R. Teter III; Timothy Noonan; KD Wapato; Marina Tapia; Edward C. Spector; D. Garcia; Ethan Spector; B. Aleman; Simone Gerhard; Erin Brown; Rachel A. Mullen; Sandra Corona; Jaren A. Marx

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office, in amounts or penalties: **One Hundred Twenty Five Million Eight Hundred Thousand Dollars ($125,800,000)**

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;
(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 28th day of September, 2021.

UNITED STATES FIRE INSURANCE COMPANY

Matthew E. Lubin, President

State of New Jersey}
County of Morris }

On this 28th day of September, 2021, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

MELISSA H. D'ALESSIO
NOTARY PUBLIC OF NEW JERSEY
Commission # 50125833
My Commission Expires 4/7/2025

Melissa H. D'Alessio (Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 19th day of February 2025

UNITED STATES FIRE INSURANCE COMPANY

Michael C. Fay, Senior Vice President

*For verification of the authenticity of the Power of Attorney, please contact SuretyInquiries@amyntagroup.com

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CALIFORNIA ACKNOWLEDGMENT CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Stanislaus }

On 2/20/2025 before me, Yolanda Garcia Estrada,
Date *Here Insert Name and Title of the Officer*

personally appeared John Belo,
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

YOLANDA GARCIA ESTRADA
Notary Public - California
Stanislaus County
Commission # 2490896
My Comm. Expires May 23, 2028

Place Notary Seal and/or Stamp Above

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Yolanda Garcia Estrada
Signature of Notary Public

OPTIONAL

Completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____	Signer's Name: _____
☐ Corporate Officer – Title(s): _____	☐ Corporate Officer – Title(s): _____
☐ Partner – ☐ Limited ☐ General	☐ Partner – ☐ Limited ☐ General
☐ Individual ☐ Attorney in Fact	☐ Individual ☐ Attorney in Fact
☐ Trustee ☐ Guardian or Conservator	☐ Trustee ☐ Guardian or Conservator
☐ Other: _____	☐ Other: _____
Signer is Representing: _____	Signer is Representing: _____

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San Juan Unified School District
Business Support Services, Facilities Accounting & Purchasing Department
5320 Hemlock Street, Room 1, Sacramento, CA 95841
Telephone (916) 971-7283; FAX (916) 979-8886
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools

Contractors/Short-Term Workers

Asbestos-Containing Building Material (ACBM Notification Statement)

This form must be completed and signed by the contractor/short-term worker prior to beginning any work that may disturb ACBM at any San Juan Unified School District school/site. The original must be filed with the purchasing department **before beginning work**.

Specific information regarding asbestos-containing building materials is available in the Asbestos Hazard Emergency Response Act (AHERA) binder (gold colored) located at each school/site administration office*. Information can also be obtained by contacting the designated person at (916) 971-5740.

I, John Belo (Please Print Name of Representative) of Joe's Landscaping & Concrete (Please Print Business Name)

am aware of the presence of ACBM located at the following school/site, know where to obtain information regarding ACBM located at this school/site, and understand that I will be held responsible for disturbing ACBM at:

BP # 25-217 Sunrise Tech
(Print Name of School/Site)

Signature of Representative

2/19/25
Date

* District AHERA binders are located in the Facilities M&O Office.

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SAN JUAN UNIFIED SCHOOL DISTRICT

CONTRACTOR AFFIDAVIT OF PUBLIC WORKS COMPLIANCE

Certification of Compliance with Prevailing Wage Laws

I, Jose Garcia (NAME) As owner of Joe's Landscaping & Concrete Inc. (COMPANY)

I hereby, certify under penalty of perjury:

1) That I am the Official Representative of the above named company and therefore responsible for compliance with the Public Works laws on this project.

2) That as Owner of this company, I was informed of the California Public Works laws and was given the information and forms to complete the project in compliance with these laws at the beginning of the project.

3) That the determinations and classifications published by the State of California DLSR have been used to bid the wages on this project by my company and my subcontractors' companies.

4) That all workers who perform labor on the project will be paid all prevailing wages as listed in the applicable determinations due to them in the course of the work as listed on their timecards, including fringe benefits.

5) That all training fees, if applicable, to the trade in which they are employed will be paid to the appropriate, approved fund.

6) That I will submit, and verify all subcontractors submit, a Public Works Contract Award Information Form (DAS 140) to the applicable Apprenticeship Programs for each trade and classification needed to complete the work.

7) That I will request, and verify all subcontractors request, the dispatch of required apprentices from one of the applicable Apprenticeship Committees at least 48 hours (excluding Saturdays, Sundays, and holidays) before the date on which one or more apprentices are required.

8) That all workers listed as apprentices will be registered, state apprentices and furnish a certificate of registration.

Title: CEO

Signature: [signature]

Date: 2/21/25 Project: BP-#25-17 San Juan USD 4 Sites

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SAN JUAN UNIFIED SCHOOL DISTRICT

WORKER'S COMPENSATION AFFIDAVIT

Pursuant to General Conditions, 00 72 00. Article 3, Section 3.13, in accordance with the provisions of Section 3700 of the California Labor Code, every contractor under contract on this project is required to secure workers' compensation insurance for its employees.

Each contractor, to whom a public works contract is awarded, is required to sign and file with the awarding body the following certification prior to performing the work of the contract.

> I am aware of the provisions of Section 3700 of the California Labor Code which requires every employer to carry workers' compensation insurance or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of this contract and will carry such provisions through to completion of the contract.

Company: Joe's Landscaping & Concrete Date: 2/19/25

By: _____
(Signature)

Name: John Belo
(Print)

Title: Project Coordinator

Contractor: Joe's Landscaping & Concrete Inc.

By: John Beto

Its: Project Coordinator

Business Address: 802 Inyo Ave
Newman CA 95360

License Number: 853867

Contractor DIR Registration #: 1000049632

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract; that John Beto, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Janet Figueroa
Secretary

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

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IRAN CONTRACTING ACT CERTIFICATION
(Public Contract Code sections 2202-2208)
(To be Executed by Bidder and Submitted With Bid)

As required by Public Contract Code ("PCC") section 2204 for contracts of $1,000,000 or more, please insert bidder's or financial institution's name and Federal ID Number (if available) and complete **one** of the options below. Please note that California law establishes penalties for providing false certifications, including civil penalties equal to the greater of $250,000 or twice the amount of the contract for which the false certification was made; contract termination; and three-year ineligibility to bid on contracts. (PCC §2205.)

OPTION #1 - CERTIFICATION

I, the official named below, certify I am duly authorized to execute this certification on behalf of the bidder/financial institution identified below, and the bidder/financial institution identified below is **not** on the current list of persons engaged in investment activities in Iran created by California Department of General Services ("DGS") and is not a financial institution extending twenty million dollars ($20,000,000) or more in credit to another person/bidder, for 45 days or more, if that other person/bidder will use the credit to provide goods or services in the energy sector in Iran and is identified on the current list of persons engaged in investment activities in Iran created by DGS. (PCC §2204(a).)

Bidder Name/Financial Institution (Printed)	*Federal ID Number (or n/a)*
Joe's Landscaping & Concrete Inc	27-2809829
By (Authorized Signature)	
[signature]	
Printed Name and Title of Person Signing	
John Belo	
Date Executed	*Executed in*
3/7/25	Stanislaus County, Ca

OPTION #2 – EXEMPTION

Pursuant to Public Contract Code sections 2203(c) and (d), a public entity may permit a bidder/financial institution engaged in investment activities in Iran, on a case-by-case basis, to be eligible for, or to bid on, submit a proposal for, or enters into or renews, a contract for goods and services. If you have obtained an exemption from the certification requirement under the Iran Contracting Act, please fill out the information below, and attach documentation demonstrating the exemption approval.

Bidder Name/Financial Institution (Printed)	*Federal ID Number (or n/a)*
By (Authorized Signature)	
Printed Name and Title of Person Signing	*Date Executed*

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CERTIFICATION REGARDING RUSSIAN SANCTIONS

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" hereunder refers to sanctions imposed by the United States government in response to Russia's actions in Ukraine, as those sanctions may be updated from time to time, as well as any sanctions imposed under state law. By its signature below, the Respondent represents that it is not a target of Economic Sanctions.

Should the District determine that the Respondent is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for rejection of the Respondent's Proposal **for lack of responsibility** any time prior to contract execution, or, if determined after contract execution, shall be grounds for termination for default by the District. The LLB Entity will be required to obtain a similar certification from all proposed trade contractors subject to the protections of Public Contract Code section 4100 *et seq.*; failure to obtain such certification and/or a determination that any such proposed subcontractor is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities will be grounds for rejection of the proposed subcontractor.

I, the official named below, declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this certification is executed on 2/11/25 at Newman, California.

[Date] [City]

RESPONDENT: Joes Landscaping & Concrete

BY: _____
Signature

John Belo
Type/Print Name

Estimator
Title

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Contractor: Joe's Landscaping & Concrete Inc

By: John Belo

Its: Project Coordinator

Business Address: 802 Inyo Ave
Newman Ca 95360

License Number: 853867

Contractor DIR Registration #: 1000476 32

Federal I.D. #: 27-2809829

CORPORATE CERTIFICATE

I, Janet Figueroa, certify that I am the Secretary of the corporation named as Contractor in the foregoing contract, that John Belo, who signed said contract on behalf of said corporation is authorized to fully bind the corporation to this Agreement; that said contract was duly signed for and on behalf of said corporation by authority of its governing body and is within the scope of its corporate powers.

Janet Figueroa
Secretary

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Contract Amendment #01
Sunrise Tech (ECE) Playground Project
DSA App. #02-22611
SJUSD Project #136-9555-24CIP

Effective **June 24, 2025,** the Agreement for Construction previously awarded and dated **March 25, 2025** between the San Juan Unified School District and **Joe's Landscape & Concrete Inc**. for the **Sunrise Tech ECE Playground** is amended as follows:

Book 1 of 2 – Project Manual to be revised to include attached Article 5: Special Provisions (Federally-Funded Contract) to Division 0, Section 00 73 00 Special Provisions.

In all other respects, the terms and conditions of said Agreement for Construction, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Joe's Landscape & Concrete, Inc.
A California Corporation

By:_____
Joe Garcia
Title: President

Federal Tax Identification Number:
27-2809829

ARTICLE 5: SPECIAL PROVISIONS (FEDERALLY-FUNDED CONTRACT)

SECTION 1.01. GENERAL.

By entering into this Contract, Contractor hereby agrees to comply with all applicable state, Federal, and local laws and regulations as applicable to this Project. Failure of the Contractor to comply with any applicable law or regulation may be the basis for withholding payments and/or termination of this Contract.

SECTION 1.02. EQUAL EMPLOYMENT OPPORTUNITY/ANTI-DISCRIMINATION.

A. Contractor shall comply with all anti-discrimination and equal opportunity statutes, regulations, and Executive Orders that apply to the expenditure of funds under Federal contracts, grants, and cooperative Agreements, loans, and other forms of Federal assistance. The Contractor shall comply with Title VI or the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and any program-specific statutes with anti- discrimination requirements. The Contractor shall comply with civil rights laws including, but not limited to, the Fair Housing Act, the Fair Credit Reporting Act, the Americans with Disabilities Act, Title VII of the Civil Rights Act of 1964, the Equal Educational Opportunities Act, the Age Discrimination in Employment Act, and the Uniform Relocation Act.

B. Contractor shall comply with 41 CFR 60-1.4(b). During the performance of this Contract, Contractor agrees as follows:

(1) Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Contractor's legal duty to furnish information.

(4) Contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) Contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) Contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of Contractor's noncompliance with the nondiscrimination clauses of this Contract or with any of the said rules, regulations, or orders, this Contract may be canceled, terminated, or suspended in whole or in part and Contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) Contractor will include the above provisions in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each Subcontractor or vendor. Contractor will take such action with respect to any subcontract or purchase order as the District or the U.S. Department of Health & Human Services may direct as a means of enforcing such provisions, including sanctions for noncompliance, *provided, however*, that, in the event Contractor becomes involved in, or is threatened with, litigation with a Subcontractor or vendor as a result of such direction by the administering agency, Contractor may request the District or United States to enter into such litigation to protect the interests of the United States.

Contractor agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.
Contractor further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order.

SECTION 1.03. ANTI-KICKBACK.

Contractor shall comply with the Copeland “Anti-Kickback” Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR Part 3), and shall require all of its subcontractors to comply. Those requirements are set forth in greater detail below. Contractor and all subcontractors are prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

SECTION 1.04. DAVIS-BACON.

Contractor shall comply with the Davis-Bacon Act (40 U.S.C. 3141-3148) as supplemented by Department of Labor regulations (29 CFR Part 5), and shall require all its subcontractors to comply. To the extent that California law differs from the Davis-Bacon Act, Contractor and its subcontractors shall comply with the more

stringent requirement.

Contractor must pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.

In accordance with the Davis-Bacon Act, Contractor must pay the required wages not less than once per week.

By entering into the Contract, Contractor has accepted the wage determination(s) applicable to the Work, and agrees to comply with the wage determination(s).

SECTION 1.05. CONTRACT WORK HOURS AND SAFETY STANDARDS.

(a) Contractor shall comply with Sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708), as supplemented by Department of Labor regulations (29 CFR Part 5). In accordance with 29 C.F.R. section 5.5(b), Contractor agrees to comply with the following, and to require all of its subcontractors to comply with the following:

(1) ***Minimum wages.***

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics. Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1(b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in section 5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: Provided, That the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis-Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

(ii) (A) Any class of laborers or mechanics, including helpers, which is not listed in the wage determination and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

(1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and

(2) The classification is utilized in the area by the construction industry; and

(3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If Contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) If Contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

(iii) Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, Contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.

(iv) If Contractor does not make payments to a trustee or other third person, Contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, Provided, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

(2) ***Withholding***. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld from Contractor under this Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same Contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by Contractor or any subcontractor the full amount of wages required by the Contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the Contract, the District may, after written notice to Contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

(3) ***Payrolls and basic records***.

(i) Payrolls and basic records relating thereto shall be maintained by Contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1(b)(2)(B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, Contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall maintain written evidence of the registration of apprenticeship programs and certification of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

(ii) (A) Contractor shall submit weekly for each week in which any Contract work is performed a copy of all payrolls to the District for transmission to the appropriate Federal agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (e.g., the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at http://www.dol.gov/esa/whd/forms/wh347instr.htm or its successor site. **Contractor is responsible for the submission of copies of payrolls by all subcontractors.** Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the District for transmission to the appropriate Federal agency, Contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for Contractor to require a subcontractor to provide addresses and social security numbers to Contractor for its own records, without weekly submission to the District.

(B) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by Contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

(1) That the payroll for the payroll period contains the information required to be provided under section 5.5 (a)(3)(ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under section 5.5 (a)(3)(i) of Regulations, 29 CFR part 5, and that such information is correct and complete;

(2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the Contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;

(3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the Contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

(iii) Contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the appropriate Federal agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If Contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

(4) ***Apprentices and trainees*** -

(i) Apprentices. Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractor's registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor

will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(ii) Trainees. Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

(iii) Equal employment opportunity. The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

(5) ***Compliance with Copeland Act requirements***. Contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

(6) ***Subcontracts***. Contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a)(1) through (10) and such other clauses as the applicable Federal agency may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. **Contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.**

(7) ***Contract termination***: debarment. A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

(8) ***Compliance with Davis-Bacon and Related Act requirements***. All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

(9) ***Disputes concerning labor standards***. Disputes arising out of the labor standards provisions of this Contract shall not be subject to the general disputes clause of this Contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between Contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

(10) ***Certification of eligibility***.

(i) By entering into this Contract, Contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in Contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(ii) No part of this Contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(1).

(iii) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

(b) ***Contract Work Hours and Safety Standards Act***. As used in this paragraph, the terms laborers and mechanics include watchmen and guards.

(1) *Overtime requirements*. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) *Violation; liability for unpaid wages; liquidated damages*. In the event of any violation of the clause set forth in paragraph (b)(1) of this section, Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such Contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of $29 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.

(3) *Withholding for unpaid wages and liquidated damages*. The District shall, upon its own action or upon written request of an authorized representative of the Department of Labor, withhold or cause to be withheld, from any moneys payable on account of work performed by Contractor or subcontractor under any such Contract or any other Federal contract with the same Contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same Contractor, such sums as may be determined to be necessary to satisfy any liabilities of such Contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

(4) *Subcontracts*. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.

(c) In addition to the clauses contained in paragraph (b), in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any of the other statutes cited in § 5.1, Contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the Contract for all laborers and mechanics, including guards and watchmen, working on the Contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid. Further, the records to be maintained under this paragraph shall be made available by the Contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the District and the Department of Labor, and Contractor or

subcontractor will permit such representatives to interview employees during working hours on the job. With respect to all requirements in this Section 1.05, to the extent that California law differs, Contractor and its subcontractors shall comply with the more stringent requirement.

SECTION 1.06. FEDERAL ACCESS TO RECORDS.

Contractor shall allow access by representative(s) from the U.S. Department of Health & Human Services, the Comptroller General of the United States, or any of their duly authorized representatives to any books, documents, papers, and records of the Contractor which are directly pertinent to this Contract for the purpose of making audit, examination, excerpts, and transcriptions. Contractor shall maintain all books, documents, papers, and records directly pertinent to the Contract for three (3) years after the Owner makes the final payment to Contractor for the Work on the Project.

SECTION 1.07. CLEAN AIR AND CLEAN WATER ACTS.

Contractor shall comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. sections 7401-7671q), the Clean Water Act (33 U.S.C. sections 1251-1387), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 35, subpart E, Appendix C-2), which prohibit the use under non-exempt federal contracts, grants, or loans of facilities included in the United States Environmental Protection Agency List of Violating Facilities. Contractor agrees to report any violation to the District, and understands and agrees that the District will report each violation as required to the appropriate Federal agencies, including, without limitation, the Environmental Protection Agency Regional Office.

SECTION 1.08. TRAFFICKING VICTIMS PROTECTION ACT (TVPA) OF 2000 (2 CFR §175.15).

A. Contractor, its employees, and its subcontractors, may not—
   (1) Engage in severe forms of trafficking in persons during the period of time that the Contract is in effect;
   (2) Procure a commercial sex act during the period of time that the Contract is in effect; or
   (3) Use forced labor in the performance of this Contract.

B. The District may unilaterally terminate this Contract, without penalty, if Contractor or its subcontractor(s) —
   (1) Is determined to have violated a prohibition in the above paragraph A or
   (2) Has an employee who is determined by the District to have violated a prohibition in the above paragraph A through conduct that is either—
      a. Associated with performance under this Contract; or
      b. Imputed to Contractor or its Subcontractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Government-wide Debarment and Suspension (Nonprocurement)," as implemented by the Department of the Interior at 2 CFR part 1400.
   (3) Contractor must inform the District immediately of any information received from any source alleging a violation of a prohibition in the above paragraph A during the term of the Contract.
   (4) The District's right to terminate unilaterally that is described in the above paragraph B of this section:
      a. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and
      b. Is in addition to all other remedies for noncompliance that are available to the District under this Contract.
   (5) Definitions:
      a. "Employee" means either:

(i) An individual employed by Contractor or a subcontractor who is engaged in the performance of this Contract; or

(ii) Another person engaged in the performance of the Contract and not compensated by Contractor including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution.

b. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

c. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

SECTION 1.09. RESTRICTIONS ON LOBBYING (43 CFR §18).

Contractor agrees to comply with 43 CFR 18, New Restrictions on Lobbying. Contractor will provide the certification attached hereto as Attachment 1 certifying that:

A. No Contract funds will be paid, by or on behalf of Contractor, to any person for influencing or attempting to influence an officer or employee of the U.S. Department of Health & Human Services, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

B. If any funds other than the Contract funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the contractor shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying" in accordance with its instructions.

C. Contractor shall require that the language of this certification be included in the award documents for all subcontracts of $150,000 or more and that all such subcontractors shall certify accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

SECTION 1.10. DRUG-FREE WORKPLACE.

Contractor is obligated to distribute to each employee who will be engaged in the performance of any work on the Contract the following statement:

> The unlawful manufacture, distribution, dispensing, possession, or use of any controlled substance is prohibited in the workplace. As a condition of employment, you must agree to abide by this statement and must notify the District in writing within five calendar days of the conviction if you are convicted of a criminal drug statute violation occurring in your workplace.

In addition, Contractor must notify its employees of any drug counseling, rehabilitation, or assistance program that it offers and the actions that the Contractor will take against employees for violation of the drug-free workplace requirements.

SECTION 1.11. PROCUREMENT OF RECOVERED MATERIALS.

Contractor agrees that it and its subcontractors will comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, including procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where:

(A) the purchase price of the item during the fiscal year exceeds $10,000 or
(B) Contractor procured over $10,000 of the item during the preceding fiscal year on federally funded contracts.

The list of EPA-designated items is available at www.epa.gov/smm/comprehensive-procurement-guidelines-construction-products.

Section 6002(c) establishes exceptions to the preference for recovery of EPA-designated products if the contractor can demonstrate the item:

(A) is not reasonably available within a timeframe providing for compliance with the contract performance schedule;
(B) fails to meet reasonable contract performance requirements; or
(C) is only available at an unreasonable price.

SECTION 1.12. DOMESTIC PREFERENCES FOR PROCUREMENTS.

As required by 2 C.F.R. section 200.322 and 2 CFR Part 184 (Build America, Buy America Preferences for Infrastructure Projects), Contractor, as appropriate and consistent with the law, shall ensure that all the the purchase, acquisition, or use of goods, products or materials, produced in the United States, including, without limitation: iron, aluminum, steel, cement, and other manufactured products.

A. “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

B. “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Contractor shall bind its subcontractors to this clause.

SECTION 1.13. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE.

As required by 2 C.F.R. section 200.216, Contractor is prohibited from procuring or obtaining equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment or services means:

A. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

B. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and

telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

C. Telecommunications or video surveillance services provided by such entities or using such equipment.

D. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

ATTACHMENT 1

BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit OMB Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts) in excess of $150,000 and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this Contract was made or entered into. Submission of this certification is a prerequisite for making or entering into this Contract imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chapter 38, Administrative Remedies for False Claims and Statements, as well as any California remedies, apply to this certification and disclosure, if any.

I certify that I am duly authorized to legally bind the Contractor to this certification, that the contents of this certification are true, and that this certification is made under the laws of the State of California.

Date: 6.10.2025

Contractor's Name: __Joe's Landscaping & Concrete Inc

Signature: _____

Print Name/Title: __Joe Garcia_____

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.1**

MEETING DATE: **06/24/2025**

SUBJECT: **Strategic Plan Update (Allen) - 7:25 p.m.**

DEPARTMENT: Administration

ACTION REQUESTED:
Report: The superintendent is recommending that the board receive a report regarding rollout and implementation of the district's strategic plan.

RATIONALE/BACKGROUND:
The San Juan Unified Strategic Plan, 2024-2029 was adopted by the board in May of 2024 after a year long development process.

2024-25 marked the first year of implementation and saw work on 36 different tactics proceed in support of 14 of the strategic plan's identified outcomes. While these tactics represent priorities, additional efforts in the form of 100-day challenges as well as site and program specific initiatives were implemented. These bodies of work represent both one year and ongoing tactics to help make the plan's vision a reality and support student success.

This presentation will highlight examples of the work in each of the plan's four strategic directions.

For 2025-26 implementation, staff are working to identify efforts that will support one to two high-priority outcome goals under each strategic direction, providing a more focused implementation.

ATTACHMENT(S):
1. Presentation
2. LCAP Metrics In Support of the Strategic Plan
3. 2024-25 Strategic Plan Actions
4. 2024-29 Strategic Plan

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 05/14/2024, 05/28/2024, 10/08/2024
Superintendent's Cabinet: 05/06/2024, 05/20/2024, 09/30/2024, 06/16/2025

FISCAL IMPACT:
Current Budget:
$7,500 - Base (Ongoing)
Efforts aligned to the plan are funded individually.

PREPARED BY: Trent Allen, APR, Chief of Staff

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified
SCHOOL DISTRICT

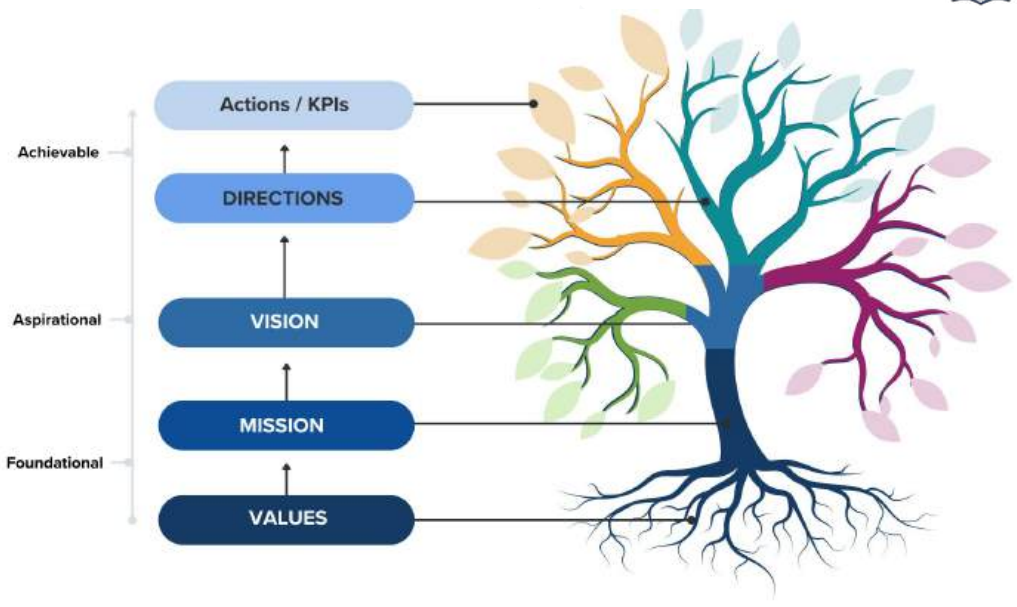
Growing Together

Strategic Plan Update

Board of Education
June 24, 2025

1

San Juan Unified
SCHOOL DISTRICT



2

STRATEGIC DIRECTION 1

Expanding Arts Education

Elementary

- 100% of students have access to arts
- 40 more minutes per week for arts/PE
- More options including theater, dance and media arts

Secondary

- 50 new sections expanding access from 40 to 60 percent of students
- New classes including orchestra, digital arts and animation, guitar and more
- Advanced level content

3

STRATEGIC DIRECTION 1

Strengthening Universal Pre-Kindergarten offerings

- Added TK Paraeducators to provide necessary direct support in the classroom
- Expanded professional development specific to math, behavior and the California Learning Foundations
- Expanding programs for 2025-26 to offer TK at every elementary and K-8 school

4

STRATEGIC DIRECTION 2

Implementing the Dress Code

- Communicated and provided training on the new dress code
- Number of dress code violations is flat compared to prior year
- Students missing less class time

5

STRATEGIC DIRECTION 2

Nutrition Services Expand Meal Options

- Implemented the CA Universal Meal Program providing two free meals to all students each day
- Served more than 10,000 take home meals during Ramadan
- Piloted Halal entree options at Katherine Johnson Middle School

6

STRATEGIC DIRECTION 3

Class Size Reduction

- Successfully piloted at six schools
- Reached agreement to expand to two additional schools

7

STRATEGIC DIRECTION 3

Planning for Business Continuity and Disaster Recovery

- Assessed technology system vulnerabilities
- Established alternative facilities and services to utilize in case of a disaster
- Successfully completed failover testing

8

STRATEGIC DIRECTION 4

Strengthened Connection with Citrus Heights

- Implemented a focused network group for Citrus Heights Schools
- Expanded student outreach such as presentations at city council meetings
- Building strategies to share news, updates and opportunities through both city and district communication channels

STRATEGIC DIRECTION 4

Katherine Johnson Middle School lands in its new home

- Intensive voice collection used to identify potential obstacles
- Largest community gathering for the school site to-date with its “launch” event
- Engaged partners like the Sacramento Area Bike Association to help meet needs

Indicators

- Each body of work has identified indicators used for refinement and measurement
- Indicators used in the LCAP provide a more global perspective

11

Next Steps

2024
2025

Areas with major initiatives

Strategic Direction 1
Outcome Goals: 1, 2, 4, 6
Strategic Direction 2
Outcome Goals: 1, 2, 7
Strategic Direction 3
Outcome Goals: 1, 3 4
Strategic Direction 4
Outcome Goals: 1, 2, 3, 6

2025
2026

Creating Focus

Targeted work within 1-2 outcome goal areas for each strategic direction

Board conversation at August workshop

12

LCAP Metrics In Support of the Strategic Plan

Strategic Direction 1: Advance and Support Student Success

Deliver high quality, equitable and supportive academic instruction and social-emotional learning for every student in preparation for post-secondary education, career and life.

LCAP Metrics Under Consideration:
(Goal indicates LCAP goal where metric is found)

Goal 3: English Language Arts State Assessment: Percentage of students who meet or exceed the ELA standards as measured by CAASPP and (i-Ready in 2020-21) [CA School Dashboard - ELA Indicator]
Goal 3: Math State Assessment: Percentage of students who meet or exceed math standards as measured by CAASPP (and i-Ready in 2020-21) [CA School Dashboard - Math Indicator]
Goal 3: Science Standards: Percentage of students who meet or exceed the science standards [Test Results for California's Assessments - CAST and CAA]
Goal 3: Implementation of State Academic Standards: District ratings on the implementation of state academic standards in all three areas: (1) recently adopted academic standards and/or curriculum, (2) other adopted academic standards and (3) support for teachers and administrators. [Implementation of State Academic Standards Self-Reflection Tool]
Goal 3: Standards Access: Percentage of students who have access to standards aligned instructional materials [SARC]
Goal 3: Text Level / iReady Reading K-2: Percentage of students who meet or exceed the ELA standards measured by site text level assessment or i-Ready reading assessment [Illuminate]
Goal 3: Integrated Math 1 Completion: Percentage of Grade 9 students who successfully pass IM1 with a C or better by the end of their grade 9 year. [Q-SIS]
Goal 3: Credentialed Staffing: Percentage of teachers properly credentialed and appropriately assigned [SARC]
Goal 4: Graduation Rate: Percentage of students who graduate high school within 4 years [DataQuest]
Goal 4: College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator [CA Dashboard - College/Career Indicator]
Goal 4: A-G Completion: Percentage of graduating seniors who meet the A-G college requirements [CalPADS]
Goal 4: A-G and CTE Completion: Percentage of graduating seniors who meet A-G college requirements and complete at least one CTE pathway [CalPADS]
Goal 4: A-G or CTE Completion: Percentage of graduating seniors who meet the A-G college requirements OR complete at least one CTE pathway [CalPADS]
Goal 5: Graduation Rate Indicator: Percent of students who graduate high school in 4 or 5 years
Goal 5: College/Career Indicator: Percentage of foster youth and students with disabilities who graduate from high school and are placed on the "Prepared" level on the College/ Career indicator [CA Dashboard - College/Career Indicator]
Goal 5: English Language Arts State Assessment: Distance from standard met in ELA [CAASPP]
Goal 5: Math State Assessment: Distance from standard met in math [CAASPP]
Goal 1: Chronic Absenteeism: Percentage of students who are chronically absent in grades TK-8 [Q-SIS]
Goal 1: Attendance: Attendance rates for students in TK-8 [Q-SIS]
Goal 2: Suspension Rate: Percentage of students who have one or more days of home/in-school suspension [Q-SIS]
Goal 2: Suspension: Number of days of instruction lost to home/in-school suspension per 100 students [Q-SIS]
Goal 2: Expulsion Rate: Percentage of students expelled from school [DataQuest]

Goal 2: High School Dropout Rate: percentage of students who drop out (based on the 4-year cohort outcomes) [DataQuest]
Goal 2: Middle School Dropout Rate: Number of middle school students (grades 6-8) who drop out of schools [CalPADS]
Goal 3: English Language Progress: Percentage of English learners who demonstrate improvement using ELPI levels on the ELPAC [CA Dashboard - EL Progress Indicator]
Goal 5: Suspension Rate: Percent of students who have been suspended at least once in a given school year [Q-SIS]
Goal 4: CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway [CalPADS]
Goal 4: College and Career Indicators (AP or IB Exam Performance): Percentage of graduating seniors who receive a passing score on one or more AP or IB exams [AEP Report]
Goal 4: College and Career Indicators (Early Assessment Program ELA): Percentage of grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional) [CAASPP]
Goal 4: College and Career Indicators (Early Assessment Program Math): Percentage of grade 11 students who take the EAP and demonstrate preparedness for college and career (conditional or unconditional) [CAASPP]
Goal 4: Broad Course of Study: Percentage of students in TK-5 who receive a broad course of study based on enrollment in ELA, math, science, social science and PE [Q-SIS]
Goal 4: Broad Course of Study: Percentage of students in 6-8 who receive a broad course of study based on enrollment in ELA, math, science, social science and PE [Q-SIS]
Goal 4: Broad Course of Study: Percentage of 9-12 grade students who receive a broad course of study based on enrollment in course/graduation requirements in ELA, math, science, social science, foreign language, PE and visual and performing arts [Q-SIS]
Goal 4: On Track for Graduation - Elementary Grades: Percentage of students who receive a 1 in ELA or math [Q-SIS]
Goal 4: On Track for Graduation - Middle School Grades: Percentage of students who receive a D/F [Q-SIS]
Goal 4: On Track for Graduation - High School Grades: Percentage of students who receive a D/F [Q-SIS]
Goal 2: School Facilities: All schools meet or exceed a "good" rating on the Facilities Inspection tool. [SARC]

Strategic Direction 2: Prioritize Equitable Practices

Integrate our commitment to educational justice throughout San Juan Unified by ensuring all students, families and staff members have fair access, opportunity and resources to learn, grow and thrive regardless of background, identity or ability.

LCAP Metrics Under Consideration:
(Goal indicates LCAP goal where metric is found)

Goal 1: Chronic Absenteeism: Percentage of students who are chronically absent in grades TK-8 [Q-SIS]
Goal 1: Attendance: Attendance rates for students in TK-8 [Q-SIS]
Goal 1: Staffing Ethnic Diversity: Percentage of staff reflects the ethnic diversity of the student population for San Juan Unified [CalPADS]
Goal 1: Parent Engagement in Leadership Roles: Percentage of parents of EL, LI, FY, MKV and SWD in leadership roles [Local]
Goal 3: English Language Progress: Percentage of English learners who demonstrate improvement using ELPI levels on the ELPAC [CA Dashboard - EL Progress Indicator]
Goal 3: English Language Reclassification: Percentage of English learners who are reclassified to Fluent English Proficient [CalPADS]

Goal 5: English Language Arts State Assessment: Distance from standard met in ELA [CAASPP]
Goal 5: Math State Assessment: Distance from standard met in math [CAASPP]

Strategic Direction 3: Enhance Employee Systems and Supports

Innovate and strengthen systems to prioritize employee wellness and cultivate a thriving workforce

LCAP Metrics Under Consideration:
(Goal indicates LCAP goal where metric is found)

Goal 1: Staffing Ethnic Diversity: Percentage of staff reflects the ethnic diversity of the student population for San Juan Unified [CalPADS]
Goal 2: Safety: Percentage of schools where at least 3/4 of the students, parents and staff respond "agree" or "strongly agree" to Safety [District Climate Survey]
Goal 3: Credentialed Staffing: Percentage of teachers properly credentialed and appropriately assigned [SARC]

Strategic Direction 4: Engage Students, Families and Community as Valued Educational Partners

LCAP Metrics Under Consideration:
(Goal indicates LCAP goal where metric is found)

Goal 1: Attendance: Attendance rates for students in TK-8 [Q-SIS]
Goal 1: Parent and Family Engagement: District ratings on the parent and family engagement tool in all three areas: (1) building relationships, (2) building partnerships and (3) seeking input for decision making. [Parent and Family Engagement Self Reflection Tool]
Goal 1: Participation, Engagement and Motivation: Percentage of schools where at least 3/4 of students, parents and staff respond "agree" or "strongly agree" to Participation/Engagement/Motivation [District Climate Survey]
Goal 1: High Expectations and Caring Relationships: Percentage of schools where at least 3/4 of students, parents and staff respond "agree" or "strongly agree" to High Expectations/Caring Relationships [District Climate Survey]
Goal 2: School Culture and Sense of Belonging: Percentage of schools where at least 3/4 of students, parents and staff respond "agree" or "strongly agree" to School Culture/Sense of Belonging [District Climate Survey]
Goal 4: CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway [CalPADS]
Goal 2: Suspension Rate: Percentage of students who have one or more days of home/in-school suspension [Q-SIS]
Goal 2: Suspension: Number of days of instruction lost to home/in-school suspension per 100 students [Q-SIS]
Goal 2: Expulsion Rate: Percentage of students expelled from school [DataQuest]
Goal 2: Safety: Percentage of schools where at least 3/4 of the students, parents and staff respond "agree" or "strongly agree" to Safety [District Climate Survey]
Goal 5: Suspension Rate: Percent of students who have been suspended at least once in a given school year [Q-SIS]
Goal 1: Parent Engagement in Leadership Roles: Percentage of parents of EL, LI, FY, MKV and SWD in leadership roles [Local]
Goal 2: High School Dropout Rate: percentage of students who drop out (based on the 4-year cohort outcomes) [DataQuest]
Goal 2: Middle School Dropout Rate: Number of middle school students (grades 6-8) who drop out of schools [CalPADS]

Strategic Direction 1 - Advance and Support Student Success

Outcome Goal 1

Item 1: Refresh the System of Professional Growth (SPG)

Item 2: Planning the future of dual enrollment, independent study and class size reduction efforts

Item 3: Instructional Technology Plan update

Item 4: Strengthening Universal Pre-Kindergarten (UPK)

Outcome Goal 2

Item 5: Refreshing the Multi-tiered System of Supports (MTSS) to better support student progress and performance

Item 6: Waiver Process for Graduation

Outcome Goal 4

Item 7: Strengthening Career Technical Education (CTE) pathways and access

Item 8: Expand arts education through Prop 28 funds

Outcome Goal 6

Item 9: Align Title IX processes to latest guidance

Item 10: Building community with Special Education

Item 11: Supporting the Katherine Johnson Middle School move

Item 12: Updating the Facilities Master Plan

Strategic Direction 2 - Prioritize Equitable Practices

Outcome Goal 1

Item 13: Develop an equity plan aligned with the 8-point Commitment to Educational Justice and strategic plan

Outcome Goal 2

Item 14: Provide training for staff and Community Advisory Committee participants in support of students with exceptional needs

Item 15: Provide professional learning leading to culturally responsive practices focused on instruction and central office

Item 16: Implement and monitor districtwide dress code

Item 17: Redesign expulsion processes to provide an equitable practice

Item 18: Supporting Implementation of Complaint and Resolution Procedures

Outcome Goal 7

Item 19: Support Improvement to Math Performance

Item 20: Support Improvement to English Language Learner Performance

Strategic Direction 3 - Enhance Employee Systems and Supports

Outcome Goal 1

Item 21: Implement feedback loops in HR and Fiscal

Item 22: Utilize the Labor Management Collaborative (LMC) to strengthen feedback loops and support employee wellbeing

Outcome Goal 3

Item 23: Implement a joint Joint Budget Review Committee (BRC) pilot with CSEA and SJPEC

Item 24: Provide onboarding and training opportunities for new member to the Board of Education8

Outcome Goal 4

Item 25: Continue implementation of Frontline

Item 26: Develop consistent cabinet processes

Item 27: Collaborate with partners to address the sunset of one-time funds

Item 28: Update and implement a business continuity and disaster recovery plan

Strategic Direction 4 - Engage Students, Families and Community as Valued Educational Partners

Outcome Goal 1

Item 29: Revise campus disruption communications and processes

Item 30: Align board appointed committees bylaws and work to support consistent experiences and recruitment of members

Outcome Goal 2

Item 31: Identify and apply metrics of family engagement strategies to determine effectiveness of efforts and align resources

Outcome Goal 3

Item 32: Identify legislative advocacy priorities

Item 33: Deepen relationships with Citrus Heights community

Item 34: Conduct a review of safety support structures provided at the district level

Outcome Goal 6

Item 35: Align and expand strategies for attendance improvement and engagement

Item 36: Reduce suspension rates specific to 48900 K

GROWING TOGETHER

COLLECTIVELY STRONG. INDIVIDUALLY NURTURED.

SAN JUAN UNIFIED SCHOOL DISTRICT

2024-29 STRATEGIC PLAN

San Juan Unified
SCHOOL DISTRICT

SAN JUAN UNIFIED SCHOOL DISTRICT

Growing Together throughout San Juan Unified

Collectively Strong.
Individually Nurtured.

The San Juan Unified Board of Education recognizes that high-quality education for all students requires vision, structure, accountability and advocacy. This commitment led the district to refresh its strategic plan so that we can respond to new challenges and continually improve our approach to educating the students of our diverse San Juan Unified community.

GROWING TOGETHER

COLLECTIVELY STRONG. INDIVIDUALLY NURTURED.

STUDENT SUCCESS | EQUITY & INCLUSION | EMPLOYEE SUPPORTS | ENGAGEMENT & PARTNERSHIP

The Growing Together Strategic Plan builds on initiatives already underway and sets a path forward for the next five years. Simply put, this plan outlines the what, the how and the why of the work we do every day in San Juan Unified.

DEVELOPMENT OF THE 2024-29 STRATEGIC PLAN

A Collaborative Creation Process

A plan created by and for all members of the San Juan Unified community. To learn more about the process, visit ***sanjuan.edu/strategicplan.***

1 Research & Planning

2 Community Engagement

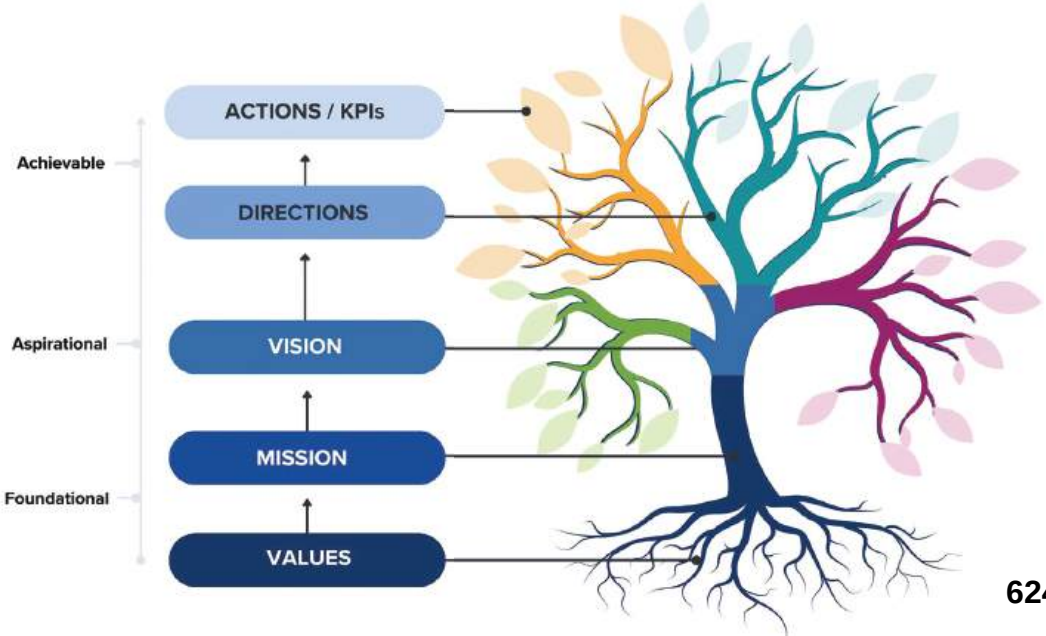
3 Plan Development

4 Community Feedback

5 Plan Refinement

6 Plan Adoption

STRATEGIC PLANNING ELEMENTS



MISSION, VISION AND VALUES

Mission

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

Vision

We will inspire each student to make a positive impact in their world by honoring the unique identity of each person and upholding inclusive and equitable practices that lead to individual and collective growth, achievement and educational justice.

Core Values

Belonging
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.

Relevance
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.

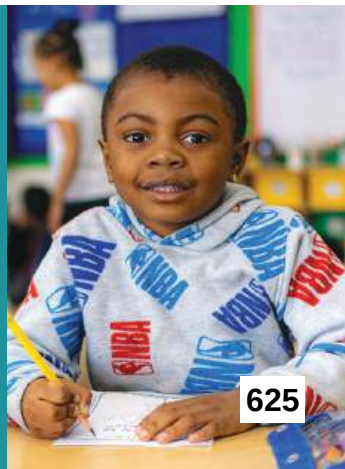
Voice
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.

Social and Emotional Intelligence
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.

Resilience
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.

Championing
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.

Innovation
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.



GUIDING OUR WORK

In addition to our Strategic Plan, San Juan Unified uses the following to guide the implementation of our work:

8-Point Commitment to Educational Justice

San Juan Unified strives to provide a physically and psychologically safe learning environment for every student, every day. While developing policies, establishing standard practices, creating new and analyzing current programs and making decisions, San Juan Unified uses an equity lens to target and eliminate barriers for all students. Learn about San Juan Unified's 8-Point Commitment to Educational Justice at sanjuan.edu/8Point.

Local Control and Accountability Plan (LCAP)

San Juan Unified's LCAP describes the services the district provide to improve student outcomes, with a focus on English learner, low-income and foster youth students. Learn more about San Juan Unified's LCAP at sanjuan.edu/LCAP.

STRATEGIC DIRECTIONS

In addition to our continued commitment to high expectations and academic achievement for all students, the following focus areas will guide the work of the San Juan Unified School District over the next five years.

Our Strategic Directions are broad objectives or focus areas that impact the future by:

- using existing strengths and opportunities within our organization,
- overcoming impeding perceptions, beliefs, assumptions and habits, as well as outmoded patterns, structures and policies, and
- catalyzing movement in the direction of our district's vision.

DIRECTION I

Advance and Support Student Success

Deliver high quality, equitable and supportive academic instruction and social-emotional learning for every student in preparation for post-secondary education, career and life.

DIRECTION II

Prioritize Equitable Practices

Integrate our commitment to educational justice throughout San Juan Unified by ensuring all students, families and staff members have fair access, opportunity and resources to learn, grow and thrive regardless of background, identity or ability.

DIRECTION III

Enhance Employee Systems and Supports

Innovate and strengthen systems to prioritize employee wellness and cultivate a thriving workforce.

DIRECTION IV

Engage Students, Families and Community as Valued Educational Partners

Expand meaningful engagement opportunities with students, families and community members to amplify all voices, provide equitable access, and create safe and welcoming environments throughout the district.

DIRECTION I

Advance and Support Student Success

Deliver high quality, equitable and supportive academic instruction and social-emotional learning for every student in preparation for post-secondary education, career and life.

Outcomes

1. Evidence-based instruction aligned to state standards and frameworks is provided, ensuring equitable access for all students, including student groups identified by data as high priority
2. Culturally responsive academic, behavioral and social emotional supports and interventions are implemented for all students
3. A variety of rich learning experiences and a broad course of study are provided and accessible to all students, from preschool to adult
4. Resources, enrichment and advanced opportunities, including career exploration and real-world experiences, are provided to all learners, ensuring preparation for post-secondary education, career and life
5. Data-guided instruction and equitable grading practices informed by a comprehensive assessment system are used to support academic achievement at all levels
6. Physically and emotionally safe, welcoming, inclusive, joyful and culturally responsive classrooms and school environments are cultivated throughout San Juan Unified

DIRECTION II

Prioritize Equitable Practices

Integrate our commitment to educational justice throughout San Juan Unified by ensuring all students, families and staff members have fair access, opportunity and resources to learn, grow and thrive regardless of background, identity or ability.

Outcomes

1. The collaborative design of a district-wide equity plan that builds awareness of our 8-Point Commitment to Educational Justice is prioritized and applied in all parts of our system
2. A shared understanding and implementation of equitable practices is established throughout the San Juan Unified community
3. Initiatives and actions recognize and address the needs of students groups identified by data as high priority
4. All identities, perspectives and lived experiences are recognized, included and honored
5. Input is consistently gathered and multiple sources of information are analyzed to evaluate progress and achievement of equitable learning outcomes
6. Progress and growth are celebrated, and barriers and gaps are transparently and efficiently addressed
7. Professional development opportunities are systemically expanded and accessible for all district employees

DIRECTION III

Enhance Employee Systems and Supports

Innovate and strengthen systems to prioritize employee wellness and cultivate a thriving workforce

Outcomes

1. Employee voices are sought out and honored to ensure a work environment where each individual feels valued, heard and respected
2. Each employee will thrive personally and professionally through prioritized creative strategies that support well-being
3. Timely, transparent and accessible communication with all employees is prioritized, increasing trust, meaningful relationships and connectedness
4. Internal practices and procedures are streamlined and regularly evaluated to increase efficiencies and balance workloads
5. Onboarding, mentorships and professional growth opportunities for all employees are enhanced so that each staff member is prepared both for their current role and future advancement in the district
6. San Juan Unified is known as an innovative, evolving, collaborative and desirable district that attracts and retains high quality staff representative of our diverse community

DIRECTION IV

Engage Students, Families and Community as Valued Educational Partners

Expand meaningful engagement opportunities with students, families and community members to amplify all voices, provide equitable access, and create safe and welcoming environments throughout
the district

Outcomes

1. Relationships with and among students, families, community and staff are strengthened in order to increase trust, partnership and student success
2. Community partnerships that help students and families access resources to support mental health as well as social-emotional, physical and academic needs, are enhanced
3. Safe and supportive environments for all students, staff and families are cultivated through positive and collaborative partnerships
4. Opportunities to expand advocacy, mentorship and civic engagement are created for all students and families
5. Student, family and community voices are sought out and honored to ensure welcoming and supportive learning experiences for all
6. Restorative practices that are reflective of our diverse student community and incorporates their voice are grown and applied
7. Student and family opportunities are created to build autonomy and life skills, explore career options and participate in real-world experiences
8. Family-centered activities that celebrate and honor student progress and success are developed and implemented
9. Barriers that limit access to programs and services for students and families are addressed, with an emphasis on groups identified by data as high priority

San Juan Unified
SCHOOL DISTRICT

Follow our progress on the Growing Together Strategic Plan at
sanjuan.edu/strategicplan

San Juan Unified is a diverse school district serving students and families in a 75-square-mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River and Orangevale in eastern Sacramento County. Created in 1960 with the merger of six school districts, San Juan Unified has a rich tradition of helping students find academic success and achievement.

San Juan Unified serves more than 40,000 preschool, TK-12 and adult learners at 68 schools and employs more than 5,000 professionals.

Board of Education

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VICE PRESIDENT (AREA 5)

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CLERK (AREA 7)

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Nick Bloise
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Melissa Bassanelli
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INTERIM DEPUTY SUPERINTENDENT SCHOOLS AND STUDENT SUPPORT

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Connect With Us

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(916) 971-7700

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.2**

MEETING DATE: **06/24/2025**

SUBJECT: **California School Dashboard: Local Indicators (Slavensky) - 7:45 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Report: The superintendent is recommending that the board receive a report on San Juan Unified's Local Indicators, as required by the California School Accountability Dashboard.

RATIONALE/BACKGROUND:
In 2013, California adopted the Local Control Funding Formula (LCFF) and introduced the development of Local Control and Accountability Plans (LCAP). This established the foundation for the state's accountability system, which evaluates district performance across the eight state priority areas using both state and local indicators. As part of this system, districts must annually assess progress on local indicators using a state-adopted self-reflection tool. The results are required to be:

- Presented to the local governing board as a non-consent agenda item at the same public meeting where the LCAP is adopted, and
- Shared with the public through the California School Dashboard.

At this meeting, San Juan Unified will present its self-reflection results for the required local indicators.

ATTACHMENT(S):
1. Local Indicators Presentation
2. Local Indicator Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Christopher Smith, Assistant Director, Assessment, Evaluation, and Planning

APPROVED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

California School Dashboard: Local Indicators

Presented to the Board of Education
June 24, 2025

San Juan Unified
SCHOOL DISTRICT

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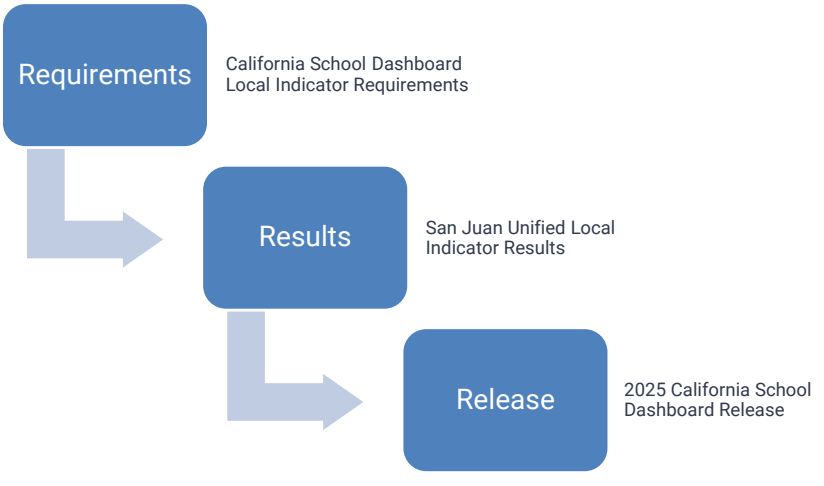
Presentation Overview



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State Priorities

State Priority	Description	Local Indicator	State Indicator
1. Basic Services	Teacher Assignments, Instructional Materials, and Facilities	X	
2. State Standards	Implementation of Academic Standards	X	
3. Parent Involvement	Parent and Family Engagement	X	
4. Student Achievement	ELA and Math Achievement (CAASPP) English Learner Progress College and Career Readiness		X
5. Student Engagement	Chronic Absenteeism Rate Graduation Rate		X
6. School Climate	Suspension Rate Climate Survey	X	X
7. Course Access	Access to Broad Course of Study	X	

3

Local Indicator Requirements

- Annually measure progress of State Priority Areas 1, 2, 3, 6, and 7.
- Report results as part of a non-consent item at a public meeting of the local governing board in conjunction with the adoption of the LCAP.
- Report results to the public through the Dashboard using the California adopted self-reflection tools for each local indicator.

4

Local Indicator Ratings

- **Met:** District meets all three of the state requirements for a local indicator.
- **Not Met:** District does not meet all three of the state requirements for a local indicator.
- **Not Met for Two or More Years:** District does not meet all three of the state requirements for a local indicator for two or more consecutive years.

5

State Priority Local Indicator 1: Basic Services

Performance Level: **Met**

- Instructional Materials Sufficiency Resolution: September 24, 2024
- School Accountability Report: January 28, 2025

Results:

- Appropriately Assigned Teachers: 88.3%
- Students with access to standards-aligned materials: 100%
- Facilities that meet “good repair”: 100%

6

State Priority Local Indicator 2: State Standards

Performance Level: Met

State Self-Reflection Tool
- Standards Aligned Professional Development: 4
- Standards Aligned Instructional Materials: 5
- Policies and Programs to Support Instruction: 5
- Progress Implementing Standards: 4.0
- Supporting and Engaging Teachers and Administrators: 4.3

Rating Scale (lowest to highest)
- Level 5: Full Implementation and Sustainability
- Level 4: Full Implementation
- Level 3: Initial Implementation
- Level 2: Beginning Development
- Level 1: Exploration and Research

7

State Priority Local Indicator 3: Parent Engagement

Performance Level: Met

State Self-Reflection Tool
- Building Relationships between School Staff and Families: 4.75
- Building Partnerships for Student Outcomes: 4.5
- Seeking Input for Decision-Making: 4.5

Rating Scale (lowest to highest):
- Level 5: Full Implementation and Sustainability
- Level 4: Full Implementation
- Level 3: Initial Implementation
- Level 2: Beginning Development
- Level 1: Exploration and Research

8

State Priority Local Indicator 6: School Climate

Performance Level: Met

Overview

- Local Indicator Requirement: Student perceptions of school safety and connectedness
- Survey Window: January 7, 2025 - February 7, 2025
- Students: 4th-12th grade

Results: Percent of students (4th -12th) who responded "agree" or "strongly agree".

- Connectedness: 62.4%
- Safety: 59.3%

9

State Priority Local Indicator 7: Broad Course of Study

Performance Level: Met

Results: The percentage of students with a report grade in all broad course of student subject areas.

- TK-5th Grade: 93.9%
- 6th-8th Grade: 93.9%
- 9th-12th Grade: 87.0%

10

2025 Dashboard Release

Release of State and Local Indicators:
November 14, 2025

Questions

Attachment 2

Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Performance Standards

The performance standards for the local performance indicators are:

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

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

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

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

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

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

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

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

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – County Office of Education Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

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

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

Teachers	Number	Percent
Clear	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education
Out-of-Field	See above	See above
Intern	See above	See above
Ineffective	See above	See above
Incomplete	See above	See above
Unknown	See above	See above
N/A	See above	See above

Attachment 2

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

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

Implementation of State Academic Standards (LCFF Priority 2)

Recently Adopted Academic Standards and/or Curriculum Frameworks

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

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

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

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

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Attachment 2

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

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

Rating Scale (lowest to highest) -

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

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

Other Adopted Academic Standards

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

Rating Scale (lowest to highest) -

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

Attachment 2

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

Support for Teachers and Administrators

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

Rating Scale (lowest to highest) -

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

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

Parental Involvement and Family Engagement (LCFF Priority 3)

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families
Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -

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

Attachment 2

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					X
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				X	
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.					X
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.					X

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

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

San Juan Unified is committed to building strong school-home partnerships through meaningful family engagement and collaboration with schools, departments, and community partners. This year, the district expanded its efforts by offering a variety of family education workshops, district-wide learning events like the Families Matter Conference and FACE FamFest, and launching Community Care Hubs across school sites. These initiatives, paired with a growing library of on-demand family engagement videos and flexible participation options (in-person, virtual, and hybrid), have helped ensure that all families—regardless of background—have access to relevant resources and support.

Staff professional development has also been a key focus, with new workshops and book studies designed to build capacity around creating welcoming environments and recognizing families as essential partners in student success. The district partnered with the Sacramento County Office of Education to expand Parent Teacher Home Visit training and increased the use of TalkingPoints, a multilingual communication platform that supports real-time, two-way communication between families and school staff.

A standout success has been the expansion of the FACE Mobile—a refurbished bus serving as a mobile family resource center. Its success led to the creation of permanent Community Care Hubs and inspired the district's Student Support Services to launch their own mobile outreach unit to support attendance and McKinney-Vento families. Together, these efforts are strengthening connections between home, school, and community, ensuring families are engaged, informed, and empowered to support student achievement.

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

San Juan Unified is committed to strengthening relationships between school staff and families, with a focus on creating welcoming environments and amplifying family and student voices. Key areas of improvement include:

- Expanding staff development opportunities to build the capacity of all staff—classified support, front office, administrators, certificated staff, and new teachers—to foster inclusive and supportive school environments.
- Offering diverse professional development workshops that equip staff with essential tools to strengthen school-home partnerships, laying a strong foundation for positive, sustained engagement with families.

In addition, initiatives such as the FACE Mobile visits and Community Care Hubs have provided valuable opportunities to deepen school-family connections. These efforts include:

- Collaborating with schools to identify and personally invite families who may benefit from additional support.
- Helping schools connect families directly with staff and community resources, reinforcing trust and partnership.

A key area of continued focus is building site teams' capacity to design and implement effective, site-based family education and outreach initiatives. By empowering school teams and creating direct connections between families and staff, we are actively building bridges that unite school, home, and community to enhance student success.

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

Identifying barriers and creating opportunities for increased access to supports and resources is essential to improving engagement among underrepresented families. One of the key strategies guiding this work has been our partnership with the Communications Department and school sites. Together, we are working to:

- Ensure families receive school and district information in their native languages,
- Provide opportunities for two-way communication between families and school staff, and
- Support schools in developing inclusive practices that welcome families of diverse backgrounds, whether through events, volunteer opportunities, or participation in school meetings.

In addition, our continued collaboration with local community partners and organizations is helping us foster a culturally responsive and welcoming environment for all students and families. This year's bimonthly Partnership Connection meetings between community partners and the district have played a significant role in advancing these efforts, reinforcing the importance of shared leadership and aligned strategies in building strong school-community relationships.

Section 2: Building Partnerships for Student Outcomes

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

Rating Scale (lowest to highest) -

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

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				X	

8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				X	

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

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

San Juan Unified's family engagement efforts are rooted in fostering authentic, collaborative partnerships between school, home, and community to support student success. The Family and Community Engagement (FACE) department plays a central role by offering monthly workshops and educational classes for both families and staff. These sessions cover a wide range of topics—from understanding the U.S. school system and fostering two-way communication, to supporting social-emotional wellness and academic achievement. Offered in multiple languages, formats (in-person and Zoom), and times, these workshops are designed to be accessible and inclusive for all families.

One of the standout programs this year has been the expansion of the Family Leadership Academy, including the launch of a "graduate" cohort. Participants in this advanced group partnered with school sites, district departments, and community organizations to put their leadership skills into action—strengthening their schools and advocating for meaningful change. In addition, events like the Families Matter conferences and the inaugural FACE FamFest offered dynamic opportunities for families to engage with educational resources, attend workshops, and build connections that support positive student outcomes.

To complement family-focused efforts, professional development opportunities for staff are provided on topics such as creating welcoming school environments, engaging diverse communities, and building strong community partnerships. These sessions, along with staff book clubs, help deepen knowledge and equip educators with practical strategies to enhance school-home collaboration. This year, the FACE team also participated in the Harvard Graduate School of Education's Family Engagement Institute, gaining national insights and tools to evaluate and strengthen San Juan's engagement strategies, ensuring sustainable, impactful partnerships that drive student success.

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

Supporting and expanding two-way communication between families and school staff remains a key focus area in strengthening partnerships for student outcomes. San Juan Unified is committed to building staff capacity through professional development that emphasizes the value of families as partners in learning and equips staff with strategies for meaningful school-home communication. This includes ongoing efforts to engage families in their student's education through accessible, inclusive opportunities.

In alignment with this goal, the district is working to build the capacity of school sites to co-lead their own family education workshops, while also increasing participation in impactful initiatives like the Neighborhood Learning Project and the Parent Teacher Home Visit Project. Another promising effort is our targeted site family engagement pilot program, which provides sustained training and support to school teams to embed effective family engagement practices. We're excited to announce that this pilot program will expand to two additional schools next year, furthering our commitment to authentic, sustained partnerships that support student success.

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

Increasing targeted outreach and communication is essential to improving the engagement of underrepresented families in San Juan Unified. By utilizing tools such as surveys, listening circles, and family education workshops offered in multiple languages, the district is working to create inclusive spaces where all families feel heard, valued, and supported.

Providing underrepresented families with more opportunities to learn about the education system, understand how to support learning at home, and access available resources and programs in the community is critical. These efforts help build trust, foster stronger school-home partnerships, and ensure every family is equipped to support their child's academic and social-emotional success.

Section 3: Seeking Input for Decision-Making

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

Rating Scale (lowest to highest) -

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

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.					X
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					X
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				X	

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

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

San Juan Unified is deeply committed to seeking ongoing input and involving families in decision-making processes, particularly through opportunities to serve on school and district committees. In collaboration with parent advisory leadership,

the FACE department, Equity department, and Professional Learning and Innovation department have expanded opportunities for families to participate in educational partner listening sessions, focus groups, Thought Exchanges, and surveys. Intentional outreach to diverse community partners has led to culturally and linguistically responsive input sessions. Programs like the Family Leadership Academy and Level Up Your Leadership series empower families with knowledge and skills to actively engage in the education system and serve on committees. This collaborative approach contributed to a record number of over 100 parents applying to serve on district committees this year.

Another key input channel is the FACE Mobile survey, which families, staff, and community members can complete anonymously during visits to the mobile resource center. Their feedback helps identify strengths, areas for growth, and resource needs. Family and community input has also shaped important initiatives such as the district's Strategic Plan, student dress code revisions, and facilities master planning. Additionally, community partners regularly engage in the Partnership Connection collaborative, a bimonthly forum where partners learn about district goals, review data, share ideas, and collaborate to support students, families, and schools across the district.

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

A key focus for improving Seeking Input for Decision-Making is fostering ongoing, meaningful communication with diverse audiences about the value of family engagement. Providing regular opportunities for families to contribute input into school and district plans ensures that their voices are reflected in decisions that impact student success. To support this, San Juan Unified is working closely with school site teams to establish family engagement teams—a strategy aimed at building staff capacity to align family engagement efforts with student achievement goals.

Another critical area of focus is the review and analysis of input data to identify which voices or groups are underrepresented or harder to reach. By using this data to inform outreach strategies, the district can more effectively engage all families and ensure equitable participation in decision-making processes. These targeted efforts are key to creating a more inclusive and responsive educational environment.

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

To strengthen engagement of underrepresented families in decision-making processes, San Juan Unified is committed to creating communication materials that are accessible—both linguistically and in terminology that is easy to understand. Ensuring families receive information in their preferred languages helps remove barriers and fosters greater inclusion.

Key strategies also include providing families with opportunities to learn about school and district committees, understand how they can participate in decision-making, and know who to contact to get involved. Empowering families with this knowledge builds confidence and encourages active participation. Additionally, offering multiple methods to communicate and gather feedback from diverse families—such as digital tools, in-person meetings, and multilingual surveys—ensures families can access information and share their input in ways that work best for them.

One example of our ongoing engagement is our partnership with the Special Education Community Advisory Committee (CAC). Through this collaboration, we are working together to improve systems and communications in IEP processes. Also, during the next school year, staff will seek input from the CAC to identify alternative diploma pathways for eligible students with disabilities.

Another example is our collaboration with the District English Learner Advisory Committee (DELAC). Feedback from the committee and the multilingual community highlighted the need for increased primary language support. In response, we expanded the number of Bilingual Instructional Assistants (BIAs) from 35 to 105.

Finally, our School Site Councils (comprised of parents/guardians, community members and staff) at every school provide input and partnership in shared decision making to improve equitable student outcomes.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6– 8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters).

San Juan Unified annually administers a district-developed school climate survey to all staff, parents, and students in grades 4-12. The survey covers multiple domains related to key LCAP outcomes, including Connectedness and Safety. To protect anonymity, respondents are not required to provide demographic or program information, so results are disaggregated by school type (elementary, K-8, middle, high) and by school poverty level based on free/reduced meal eligibility (high density = more than 60%, medium density = between 40%-60%, low density = less than 40%).

The school climate survey was administered from January 9, 2024 - February 6, 2024. The following results and findings are based on 9,989 student responses, which represents approximately 37% of students in grades 4-12.

- Connectedness: The percentage of students in grades 4-12 who responded agree or strongly agree was 59.3%. The results varied by school type (elementary – 67.0%, K-8 – 58.5%, middle – 54.5%, high – 57.0%) and by poverty level (low density – 61.6%, medium density – 59.1%, high density – 58.4%).

- School Safety: The percentage of students in grades 4-12 who responded agree or strongly agree was 62.4%. The results varied by school type (elementary – 71.4%, K-8 – 61.8%, middle – 58.5%, high – 58.0%) and by poverty level (low density – 63.7%, medium density – 62.5%, high density – 61.7%).

These findings, combined with other state and local data, inform LCAP actions aimed at strengthening community relationships and fostering inclusive, safe, equitable, culturally responsive, and healthy learning environments for all students.

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

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

San Juan Unified monitors student access to and enrollment in a broad course of study across grades TK-12 to ensure a well-rounded education. For grades TK-8, the district tracks the percentage of students enrolled in English Language Arts (ELA), mathematics, science, social science, and physical education (PE). For grades 9-12, the focus is on the percentage of 12th-grade students who have met course requirements across a broader range of subjects—including ELA, mathematics, science, social science, PE, foreign language, and visual and performing arts (VAPA)—based on grades earned throughout high school.

Course enrollment by grade level:

- TK–5th: 93.9% students
- 6th–8th: 93.9% students
- 9th–12th: 87.0% students

Graduation requirements include four years of English Language Arts, two years of math and science, three and a half years of social science, half a year of health, one year of either visual and performing arts or career technical education, and two years of physical education. Enrollment and course completion data are gathered and tracked through report cards in the district's student information system.

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

The percentage of TK-5th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 93.9% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- AA: 90.6%
- AI: 97.3%
- AS: 90.6%
- EL: 90.6%
- FI: 99.1%
- FY: 89.6%
- HIS: 93.8%
- HM: 91.0%
- LTEL: Unavailable in report
- PI: 91.5%
- SED: 92.6%
- SWD: 94.4%
- WH: 95.2%
- TOM: 94.3%

The percentage of 6th-8th grade students who received a broad course of study based on enrollment in English language arts, math, science, social science, and physical education included:

- All: 93.9% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- AA: 94.4%
- AI: 92.1%
- AS: 93.5%
- EL: 85.9%
- FI: 94.7%
- FY: 96.4%
- HIS: 93.9%
- HM: 88.4%
- LTEL: 90.9%
- PI: 96.8%
- SED: 92.6%
- SWD: 75.2%
- WH: 93.4%

- TOM: 96.0%

The percentage of students in grade 12 who received a broad course of study throughout grades 9-12 based on receiving a grade in course/graduation requirements in English language arts, mathematics, science, social science, foreign language, physical education, and visual and performing arts.

- All: 87.0% *(percentage of eligible students with a report card grade in all broad course of study subject areas)*
- AA: 79.3%
- AI: 95.2%
- AS: 86.9%
- EL: 78.4%
- FI: 83.3%
- FY: 73.1%
- HIS: 86.9%
- HM: 74.5%
- LTEL: 80.5%
- PI: 93.4%
- SED: 84.5%
- SWD: 53.1%
- WH: 87.5%
- TOM: 90.2%

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

A key barrier to students receiving a full course of study is balancing access to core grade-level instruction with additional supports such as intervention, designated English Language Development (ELD), or special education services. Students who require these targeted programs may be pulled from core classes during certain parts of the day to meet their Individualized Education Program (IEP) goals or language development needs. This can disproportionately affect their exposure to the comprehensive core curriculum, potentially impacting their ability to complete all required coursework.

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

San Juan Unified is actively working to increase access and opportunity to a broad course of study for English learners (EL), foster youth (FY), and students with disabilities (SWD) through several key actions. These include expanding professional learning for teachers on designated and integrated English language development, providing tutoring for foster youth to support early learning and high school credit recovery, and strengthening collaboration between general and special education teams to increase inclusive practices. The district is also refining the general education enrollment process to enhance access to core content for students with disabilities.

To further support students' ability to stay in core classrooms and complete a broad course of study, credit recovery programs are available year-round across high schools. Since the phased return to elevated graduation requirements began in 2023, more students are enrolling in rigorous coursework. For the Class of 2025 and beyond, a waiver process allows eligible students to waive up to one year in math, world language, additional science, or electives while maintaining a full schedule. School counselors work individually with students to determine waiver eligibility.

Attachment 2

The district collects detailed data through this process to identify and address student intervention needs effectively. A dedicated Graduation Requirements workgroup meets monthly to analyze data, gather community input, and develop recommendations that aim to provide equitable options and ensure all students are prepared for post-secondary success.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.3**

MEETING DATE: **06/24/2025**

SUBJECT: **Local Control and Accountability Plan (LCAP) (Slavensky) - 7:55 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the San Juan Unified Local Control and Accountability Plan - LCAP (year 2 of 3).

RATIONALE/BACKGROUND:
The 2024–2027 Local Control and Accountability Plan (LCAP) is a three-year plan designed to support the continuous improvement of student outcomes across the eight state priority areas, with a particular focus on English learner, low-income, and foster youth students. The LCAP is reviewed and updated annually based on multiple data sources, including input from educational partners, state and local data, and relevant research. In accordance with California Education Code, the governing board must hold a public hearing prior to adoption to solicit feedback and recommendations on proposed actions and expenditures. This public hearing was held on June 10, 2025. Additionally, both the LCAP and the district budget must be approved by the board at the same meeting.

ATTACHMENT(S):
1. 2025-26 LCAP Draft

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 09/12/2024, 10/17/2024, 03/20/2025, 05/22/2025
Curriculum, Standards, Instructional and Student Services Committee: 10/02/2024
District English Learner Advisory Committee: 10/24/2024
Superintendent's Parent Advisory Committee: 01/23/2025
Superintendent's Student Advisory Council: 10/01/2024
Facilities Committee: 10/01/2024

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 10/21/2024, 11/04/2024, 12/02/2024, 01/21/2025, 02/03/2025, 03/24/2025, 04/07/2025, 04/21/2025, 06/02/2025, 06/16/2025
Board of Education: 06/10/2025 (Public Hearing)

FISCAL IMPACT:
Total Budgeted Expenditures in the LCAP (FY 2025-26): $122,293,403

PREPARED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement and LCAP

APPROVED BY: Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

School Year 2025-2026

San Juan Unified
SCHOOL DISTRICT

DRAFT 2024-2027 Local Control and Accountability Plan

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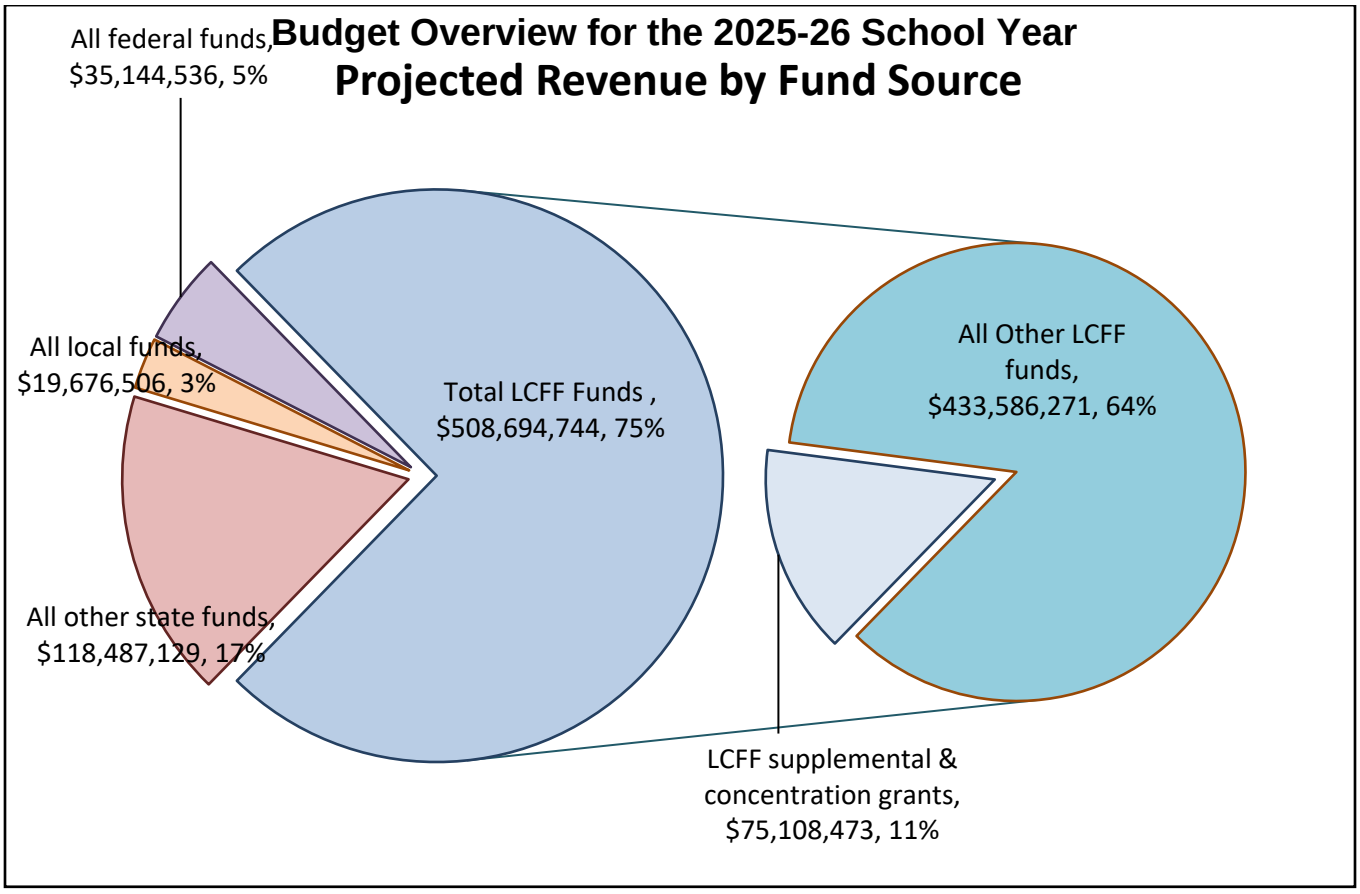
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District
CDS Code: 34674470000000
School Year: 2025-26
LEA contact information:
Gianfranco Tornatore
Director, Continuous Improvement and LCAP
gianfranco.tornatore@sanjuan.edu
916-971-7931

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

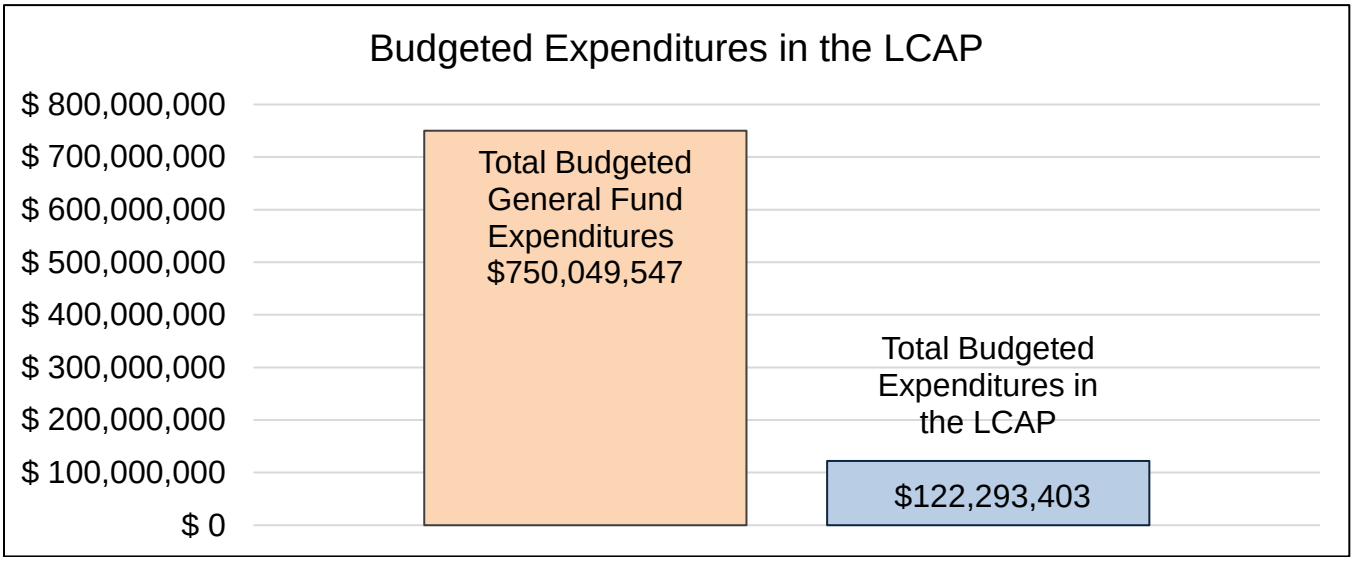


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Unified School District is $682,002,915, of which $508,694,744 is Local Control Funding Formula (LCFF), $118,487,129 is other state funds, $19,676,506 is local funds, and $35,144,536 is federal funds. Of the $508,694,744 in LCFF Funds, $75,108,473 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much San Juan Unified School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Unified School District plans to spend $750,049,547 for the 2025-26 school year. Of that amount, $122,293,403 is tied to actions/services in the LCAP and $627,756,144 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The budgeted expenditures that are not included in the LCAP will be used for the following:

- District and school general operating and housekeeping expenses
- Routine repair and maintenance
- Insurance
- Transportation
- Instructional materials and resources
- Special education
- Other certificated and classified employee salaries and benefits

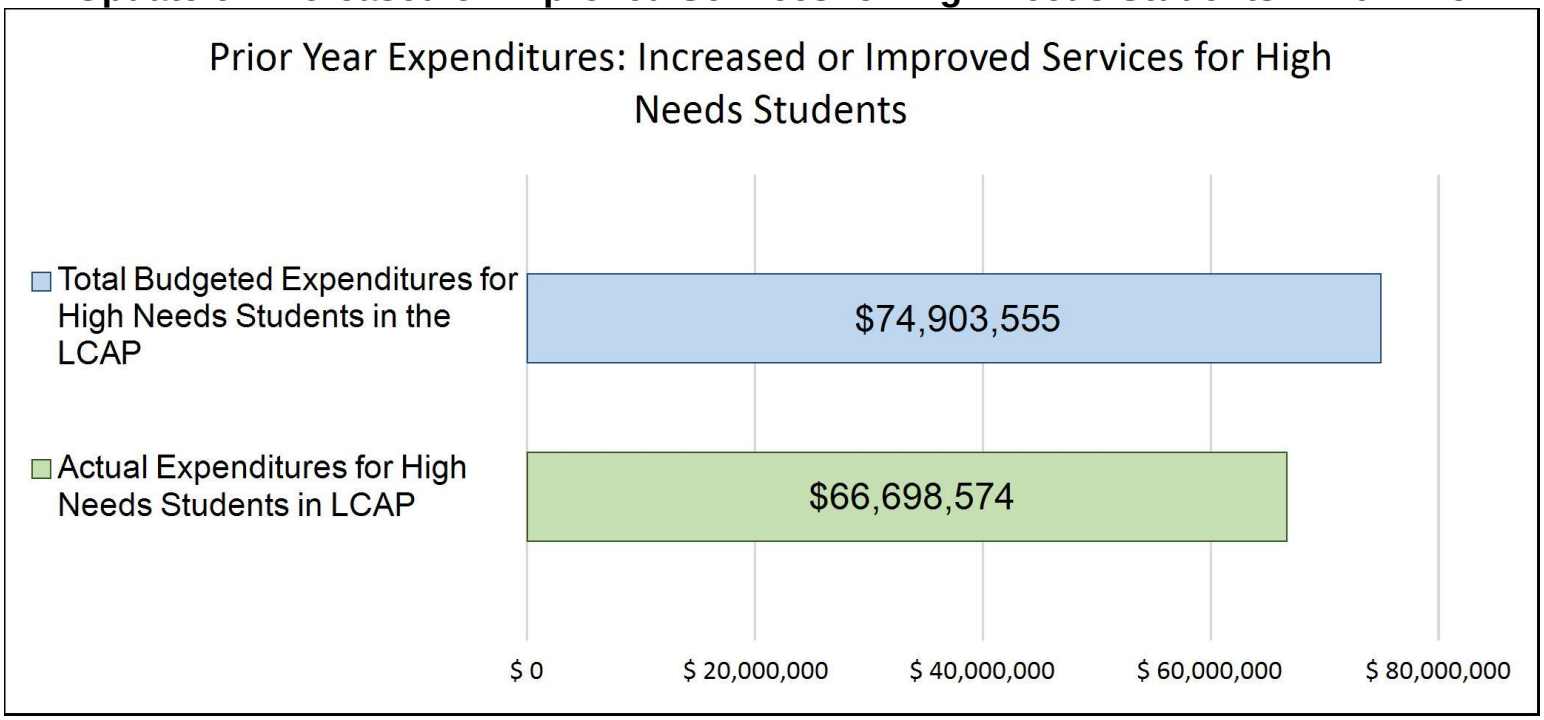
These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families.

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

In 2025-26, San Juan Unified School District is projecting it will receive $75,108,473 based on the enrollment of foster youth, English learner, and low-income students. San Juan Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Unified School District plans to spend $104,860,555 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2024-25, San Juan Unified School District's LCAP budgeted $74,903,555 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent $66,698,574 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of $8,204,981 had the following impact on San Juan Unified School District’s ability to increase or improve services for high needs students:

Actual 2024-25 expenditures are preliminary. The final numbers for the year will be available in August 2025. Looking across goals 1-3, the difference between our planned expenditures and preliminary actual expenditures was due to staffing and substitute shortages, and shifts in funding to sources outside of the LCAP. The impact of the difference in funding resulted in the inability to fully implement some actions as planned. Additionally, the impact of the difference in funding results in carryover funding for the upcoming 2025-26 school year.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

Plan Summary [2025-26]

General Information

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

SJUSD has 65 schools, employs approximately 5,500 staff, covers 75 square miles, and serves the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. Within the district are diverse groups of students including a significant number of refugee and immigrant students who speak Spanish, Farsi, Pashto, Russian, Arabic, Ukrainian, and many other languages.

Approximately 63.8% of our students are unduplicated low income, English learner, and foster youth and are enrolled at every school campus throughout the district. San Juan Unified works in partnership with students, families, staff, and community members to design and provide challenging and comprehensive standards-based academic programs and services that include:

- Montessori, Spanish Dual Immersion, Rapid Learner, International Baccalaureate, CIVITAS, career technical pathways, Advancement Via Individual Determination (AVID), and other specialties
- Infant/toddler, preschool, and adult education
- Differentiated academic, behavioral, and social-emotional supports through a Multi-Tiered System of Support (MTSS)
- Enrichment opportunities in areas such as science, technology, engineering, arts, and mathematics (STEAM)

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% (Non-Stability Rate = Percent of students who do not complete 180 instructional days at one school) receive Equity Multiplier funding. These schools include Cameron Ranch Elementary, Dyer-Kelly Elementary, Encina High, Greer Elementary, Howe Avenue Elementary, Katherine Johnson Middle, San Juan High, and Starr King K-8.

The Learning Recovery Emergency Block Grant (LREBG) was established in response to the emergency caused by the COVID-19 pandemic to assist schools serving pupils in the long-term recovery from the COVID-19 pandemic, including addressing pupil learning, mental health, and overall well-being. San Juan Unified School District has no unexpended LREBG funds to report.

As of October 2, 2024 (CALPADS Census Day), there are approximately 39,376 TK-12 students enrolled. Our diverse student population includes socioeconomically disadvantaged (SED) youth - 58.4%, English learners (EL) - 22.6%, students with disabilities (SWD) - 14.1%, homeless youth (HM) - 4.6%, and foster youth (FY) - 0.3%. Our ELs speak the following languages: Spanish - 22.7%, Farsi (Persian) - 26.1%, Pashto - 17.0%, Russian - 13.2%, Arabic - 3.6%, Ukrainian - 5.5%, Filipino or Tagalong - 0.4%, and other non-English - 21.0%. By ethnicity, San Juan students identify as White - 45.2%, Hispanic - 26.0%, Asian - 12.9%, African American - 5.8%, Filipino - 0.8%, Pacific Islander - 0.7%, American Indian or Alaskan Native - 0.4%, and two or more races - 8.1%.

Reflections: Annual Performance

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

Successes, challenges, and actions were identified in San Juan Unified's annual performance review of the 2024 Dashboard.

Successes

- Increased English Language Arts (ELA) proficiency for the following student groups: Filipino and foster youth.
- Increased math proficiency for the following student groups: Filipino, foster youth, homeless, and socioeconomically disadvantaged.
- Chronic absenteeism rates reduced overall, especially for the following student groups: African American, American Indian/Alaskan Native, Hispanic, Homeless, socioeconomically disadvantaged, students with disabilities, two or more races, and white.
- Suspension rates declined for the following student groups: foster youth, Pacific Islander, students with disabilities and two or more races.
- College and career readiness rates increased overall, especially for student groups: Filipino, foster youth, Hispanic, homeless, socioeconomically disadvantaged, and White.
- Increased graduation rates for the following student groups: English learners and Filipino student groups.

Challenges

- Decreased ELA proficiency for the following student groups: American Indian/Alaskan Native, Asian, English Learner, Hispanic, Long-Term English Learner, Pacific Islander and White.
- Decreased math proficiency for the following student groups: American Indian/Alaskan Native, Asian, English Learner, Hispanic, Long-Term English Learner, and White.
- Decreased English Learner progress towards English language proficiency.
- Decreased English Learner reclassification rate to Fluent English Proficient.
- Increased chronic absenteeism rate for foster youth students.
- Suspension rates increased for the following student groups: American Indian/Alaskan Native, Asian, English Learner, Hispanic, homeless, Long-Term English Learner, and White.
- Decreased college and career readiness rate for African American, Asian, and Two or More Races.

- Decreased graduation rates for the following student groups: African American, foster youth, homeless, students with disabilities, Two or More Races, and White.
- Lowest Performing Student Groups by California School Dashboard Indicator:

African American: English Language Arts, Mathematics, Suspension
American Indian or Alaska Native American: Mathematics, Suspension
English Learner: English Language Arts, Mathematics
Foster Youth: Graduation, Chronic Absenteeism
Homeless: English Language Arts, Graduation, Suspension
Long Term English Learner: English Language Arts, Mathematics, Suspension
Students with Disabilities: English Language Arts, Mathematics, Graduation, College/Career

As required for the three-year LCAP, SJUSD continues to address the challenges of student groups and schools identified by the 2023 and 2024 Dashboard by using a continuous improvement process that includes:

- Building on the work we have done to maintain continuity of learning.
- Analyzing multiple sources of data that include educational partner input, state and local data, practitioner experience, and research to identify the unique needs of our students.
- Adjusting existing and creating new actions to address the unique needs of our students.

Examples of actions in the LCAP that address the unique needs of our student groups in the identified Dashboard indicators include:

English Language Arts:

- Explicit foundational skills instruction and intervention to strengthen existing literacy programs.
- Integrated English language development (ELD) professional learning focused on addressing the needs of Long-Term English Learners.
- Building disciplinary language, reading, and writing skills aligned to the ELA and ELD standards.
- Early identification of students at risk or in need of additional assessment and intervention in reading.

Mathematics:

- Professional learning opportunities focused on evidence based early numeracy instruction.
- Summer learning opportunities for students to accelerate growth towards math standards.
- Additional middle and high school math sections to provide differentiated instruction in smaller groups.

English Learner Progress:

- Offering research-based instructional strategies to accelerate English language acquisition while teaching academic content.
- Targeted listening, speaking, reading, and writing support for English learners aligned to the domains assessed on the ELPAC.
- Explicit language instruction through integrated and designated ELD.

Chronic Absenteeism:

- Expanding the Attendance Academy at elementary and middle schools to provide targeted support services.
- Expanding transportation for homeless and foster youth students.

- Supporting families and students who were chronically absent in the prior year with district resources.
- Supporting schools with analyzing attendance metrics, creating site attendance improvement plans, and implementing attendance interventions based on a tiered model.
- Increasing the number of site habitual truancy and chronic absenteeism conferences, and district Student Attendance Review Board meetings.

Suspension Rates:

- Providing training on neuroscience and evidence-based practices to assist with creating warm and welcoming environments.
- Implementing effective teaming practices.
- Implementing interventions and alternative practices to suspension.

Graduation and College/Career Readiness:

- Mentoring focused on providing wraparound services.
- Counseling and support in developing 4-year graduation plans using Naviance.
- Credit recovery options such as Apex, extended year intersession, and independent study.
- Special outreach, recruitment, and opportunities for priority student groups such as Advancement Via Individual Determination (AVID) and Equal Opportunity Schools (EOS).

Reflections: Technical Assistance

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

Differentiated Assistance (DA) is provided to assist districts in improving student performance for student groups with the lowest performance levels in two or more Local Control Funding Formula (LCFF) state priority areas and related Dashboard indicators. San Juan Unified met the criteria for Differentiated Assistance in 2024 for the following five student groups:

- African American: ELA, math, suspension
- American Indian/Alaskan Native: Math, suspension
- Homeless: ELA, suspension, graduation
- Long Term English Learners: ELA, math, suspension
- Students with Disabilities: ELA, math, graduation, college/career

We continue to partner with and receive ongoing support from the Sacramento County Office of Education focused on improving outcomes for student groups with the lowest performance levels on the CA School Dashboard indicators. Supports include monthly meetings focused on continuous improvement practices as well as SCOE led professional learning communities.

Comprehensive Support and Improvement

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

Schools Identified

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

La Entrada Continuation High

Support for Identified Schools

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

San Juan Unified School District provides schools that meet the criteria for Comprehensive Support and Improvement (CSI) the opportunity to participate in a Networked Improvement Community (NIC). The NIC is a five-part series that works through the four stages of continuous improvement which includes conducting a needs assessment and root cause analysis, defining goals and evidence-based interventions, prototyping and implementing solutions, and measuring and reporting on the impact of the improvement plans. The purpose is for schools to make changes in practice that reflect student needs and result in improved outcomes, experiences, and opportunities for students.

Each of the five network meetings will provide school leadership teams with an opportunity to engage in the continuous improvement process with a focus on CA School Dashboard Indicators in need of improvement, and the learning space to collaborate with partner school sites within the network to share ideas, resources, and best practices.

In addition to the network meetings, a coach is assigned to CSI schools to provide expert guidance and personalized support throughout the NIC process. The coach will also act as a thought partner during the network meetings to help eligible CSI schools achieve their goals, and to ensure that school leadership teams are equipped with the necessary tools and resources to drive improvement. Collectively, the NIC and coach will support the development and implementation of the School Plan for Student Achievement (SPSA) in alignment with the Local Control and Accountability Plan (LCAP).

Monitoring and Evaluating Effectiveness

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

The district NIC facilitator and coach will engage in the following practices to monitor and evaluate the plan to support student and school improvement: 1) provide regular check-ins with site administrators and school improvement teams to refine and modify improvement plans based on regular review of data and information; 2) review each school's Plan-Do-Study-Act (PDSA) plans and inquiry cycles to identify measurable and actionable goals; and 3) create and share site reports with each school to provide feedback and monitor progress of plans.

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
STUDENTS: African American American Indian Education Program (AIEP) Black Student Unions: High School, Middle School Districtwide ThoughtExchange Elementary School English Learner: Newcomer English Learner: Long Term English Learner (LTEL) Foster Youth High School Latinos Unidos: El Camino High School Latinos Unidos: Mira Loma High School Latinx Club: Encina High School LGBTQ+ McKinney Vento (Homeless) Middle School Prevention Services Students for Change: Mira Loma Students with a Voice (SWAV): Del Campo High School Students with a Voice (SWAV): Mira Loma High School San Juan Youth Voice Advocate Facilitators (SJYVA) Students with disabilities Superintendent's Student Advisory Committee (SSAC)	Between September 2024 and January 2025, San Juan Unified School District engaged approximately 3615 participants and 105 educational partner groups. SJUSD's educational partner engagement strategy invites all to participate with an intentional focus on increasing engagement of our English learner, low income, foster youth, and homeless student groups. Educational partner groups were engaged using various outreach and communication strategies to differentiate our approach and maximize participation especially for our historically underrepresented students and families. This included: • Opportunities to provide input via Thought Exchanges, listening sessions, focus groups, and surveys. • Engaging partners in a variety of different settings and formats including 1:1, group, in-person, online, phone, and paper. • Communicating these opportunities with our educational partners in a variety of ways through our district website, mass notification, social media, community and district newsletters, and priority outreach.

Educational Partner(s)	Process for Engagement
FAMILIES: African American American Indian Education Program (AIEP) Career Technical Education (CTE) Advisory Committee Curriculum, Standards, Instructional & Student Services Committee (C&S) District English Learner Advisory Committee (DELAC) Districtwide ThoughtExchange English Learner Advisory Committees (ELAC) Facilities Committee Foster Youth Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) McKinney Vento (Homeless) Parents of Students Receiving Special Education Services Refugee/Newcomer School Site Councils (SSC) Superintendent Parent Advisory Committee (SPAC) Whole School, Whole Community, Whole Child Council STAFF: African American Bilingual Instructional Assistants California School Employee Association (CSEA) District Interpreters Districtwide Thought Exchange English Language Development Family and Community Engagement (FACE) team Foster Youth McKinney Vento Multi-Tiered System of Supports (MTSS) Neighborhood/Parent Liaisons Prevention Services SAFE Schools San Juan Administrators Association (SJAA) San Juan Confidential San Juan Professional Educators Coalition (SJPEC) San Juan Supervisors Association (SJSA)	

Educational Partner(s)	Process for Engagement
San Juan Teachers Association (SJTA) School Community Resource Assistants School Community Refugee Specialists Special Education Instructional Assistants Special Education Staff Teamsters DISTRICT SPECIAL EDUCATION LOCAL PLAN AREA: Special Education Local Plan Area (SELPA) COMMUNITY PARTNERS Districtwide ThoughtExchange -Carmichael Homeless Assistance Resource Team (Homeless) -Court Appointed Special Advocates (CASA) Sacramento (Foster Youth) -Health Education Council (Low Income) -Refugee Enrichment & Development Association (English Learner) -Sacramento Area Congregations Together (Low Income) -Sacramento Kindness Campaign (Homeless) -Sacramento Public Library -Shingle Springs Tribal Temporary Assistance for Needy Families -United Way (Low Income) -WeEMBRACE (Special Education) -World Relief (English Learner) Equity Collaborative -Black Youth Leadership Project -California Civil Rights Department -Early Academic Outreach Program, UCDavis -Foster Hope Sacramento -Improve Your Tomorrow -Jewish Community Relations Council -Justice to Jobs -NAACP -Project Optimism -Sacramento Area Youth Speaks -Sacramento Racial Equality Alliance -TRIO Student Support Services -United Action College Network	

Educational Partner(s)	Process for Engagement
Family and Community Engagement (FACE) Partner Connections: -Aerospace Museum -Assistance League of Sacramento -Atrium 916 -Black Youth Leadership Project -Carmichael HART -Citrus Heights Kiwanis -Health Education Council -Junior Achievement of Sacramento -Lao Family Community Development -LEGO Education -Mission Oaks Recreation Park District -Mutual Assistance Network -PRIDE Industries -Project Optimism -PRO Youth and Families -Refugee Enrichment & Development Association -Sacramento Food Bank & Family Services -Sacramento Kids Dentistry -Sacramento Municipal Utility District -Sacramento Public Library -San Juan Education Foundation -Sayonara Center -Schools First Federal Credit Union -Superior Sports -The COVE: A Family Community Center -United College Action Network -United Way	
SCHOOLS RECEIVING EQUITY MULTIPLIER FUNDING: • Encina High • Greer Elementary • Howe Avenue Elementary • Katherine Johnson Middle • San Juan High	Between March 4, 2025 and April 25, 2025 schools with non-stability rates of +25% and socioeconomically disadvantaged rates of +70% engaged staff, students, and families that represent and/or provide direct services to student groups with lowest performance levels on the CA School Dashboard indicators. School sites that received Equity Multiplier funding engaged partners directly using various

Educational Partner(s)	Process for Engagement
• Starr King K-8 • Cameron Ranch Elementary • Dyer-Kelly Elementary	outreach and communication strategies to differentiate their approach and maximize participation. This included surveys, listening sessions, 1:1 and group conversations. Input was used to help identify the unique needs of students and develop actions that specifically address those identified needs.
LCAP PRESENTATIONS: • San Juan Unified School District Board of Education • Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) • District English Learner Advisory Committee (DELAC)	On May 22, 2025, a draft plan of the LCAP was presented to the Local Control and Accountability Parent Advisory Committee (LCAP PAC) and the District English Learner Advisory Committee (DELAC) for in separate meetings. Both groups reviewed the draft LCAP and provided comments to the Superintendent. The Superintendent's responses were posted on the district LCAP website prior to the public hearing and were shared with the LCAP PAC and the DELAC. The draft LCAP was posted on the district LCAP website on May 22, 2025 to allow for public review and comment prior to the public hearing on June 10, 2025. On June 24, 2025, the LCAP and district budget were adopted by the Board of Education, and the Local Indicator results were reported.

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

District focus teams and the Special Education Local Plan Area (SELPA) team reviewed and monitored 2024-25 LCAP actions, metrics, and expenditures throughout the year. Additionally, LCAP PAC perspectives and insights, educational partner key themes, and climate survey results were used to support the planning and development of the 2025-26 LCAP. Please see goals 1-11 for specific actions, metrics, and expenditures that were informed by educational partner feedback.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Student Achievement and Implementation of State Standards - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.	Broad Goal

State Priorities addressed by this goal.

Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

A review of Dashboard data results showed:

- African American, English learner, and homeless student groups received the lowest performance level on the 2023 Dashboard English language arts and mathematics indicators.
- Students with Disabilities student group received the lowest performance level on the 2023 Dashboard college/career indicator.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

During the 2021-24 LCAP cycle, educational partners indicated that:

- LCAP goals were too broad and difficult to measure using data.
- Including current year and previous year data in LCAP was confusing.
- Not all required student groups were reported in the LCAP.

State and local data and educational partner input revealed a need to increase:

- Alignment between goals, metrics, and actions.
- Clarity to the public and board about our goals, and how we are measuring and monitoring progress.
- Focus on English learner, low income, foster youth, and student groups with the lowest performance level on a Dashboard indicator.

As a result, the 2024-27 LCAP:

- Goals are aligned to the state priority areas and required LCAP metrics.
- Metrics include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.

- Actions are grouped and aligned to goals, required metrics, data results, input from educational partners, and address student groups and schools with the lowest performance levels on the CA School Dashboard indicators.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP. California School Dashboard - English Language Arts Indicator	2022-23 Overall: -26.6 points Disparity: 97.7 points AA: -85.7 points AI: -40 points AS: -54.8 points EL: -92.3 points FI: -6.4 points FY: -109.3 points HIS: -43.4 points HM: -92 points LTEL: -124.3 points PI: -38.2 points SED: -62.2 points SWD: -102.5 points WH: -5.4 points TOM: -11.2 points	2023-24 Overall: -34.6 points Disparity: 96.9 points AA: -86.8 points AI: -52.5 points AS: -61.7 points EL: -99 points FI: 18.8 points FY: -99.1 points HIS: -51 points HM: -89.6 points LTEL: -131.5 points PI: -55.4 points SED: -62.8 points SWD: -102 points WH: -16.1 points TOM: -13.7 points		2025-26 Overall: -23.6 points	-8 points
1.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 Overall: -59.3 points Disparity: 114.6 points AA: -125.1 points AI: -86.9 points AS: -71.7 points EL: -112.9 points FI: -35.4 points	2023-24 Overall: -63.4 points Disparity: 124.3 points AA: -126 points AI: -98.2 points AS: -83.1 points		2025-26 Overall: -56.3 points	-4.1 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		FY: -157.2 points HIS: -81.3 points HM: -128.4 points LTEL: -173.9 points PI: -92.1 points SED: -93.7 points SWD: -131.1 points WH: -36.2 points TOM: -48.1 points	EL: -116.3 points FI: -24.2 points FY: -141.2 points HIS: -85.2 points HM: -124.1 points LTEL: -187.7 PI: -93.7 points SED: -90.5 points SWD: -129.5 points WH: -41.1 points TOM: -47.8 points			
1.3	Science State Assessment: Percentage of students who meet or exceed science standards as measured by the CAST. California Science Test and California Alternate Assessment for Science	2022-23 Overall: 30.9% Disparity: 30.9% AA: 12.0% AI: 20.5% AS: 28.7% EL: 0.7% FI: 41.3% FY: 7.4% HIS: 20.9% HM: 9.5% LTEL: 0% PI: 17.5% SED: 18.7% SWD: 10.6% WH: 38.5% TOM: 35.7%	2023-24 Overall: 29.3% Disparity: 28.2% AA: 13.3% AI: 25.5% AS: 25.2% EL: 1.4% FI: 40% FY: 18.5% HIS: 21.3% HM: 14% LTEL: 1.1% PI: 16.5% SED: 20.5% SWD: 9.9% WH: 35.7% TOM: 36.5%		2025-26 Overall: 33.9%	-1.6%
1.4	English Language Learner State Assessment: Percentage of English language learners who	2022-23 EL: 48.6% LTEL: 45.9%	2023-24 EL: 47.5% LTEL: 39.7%		2025-26 EL: 50.6% LTEL: 47.9%	-1.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator					
1.5	English Language Learner Reclassification: Percentage of English language learners who are reclassified to Fluent English Proficient. DataQuest	2022-23 11.0%	2023-24 7.9%		2025-26 6%	-3.1%
1.6	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	2022-23 Overall: 40.5% Disparity: 39% AA: 21.7% AI: 35.7% AS: 50.4% EL: 13.3% FI: 52.6% FY: 12.5% HIS: 30.7% HM: 14% LTEL: 13.6% PI: 38.1% SED: 29.4% SWD: 7.8% WH: 44.1% TOM: 50%	2023-24 Overall: 42.6% Disparity: 35.6% AA: 16.5% AI: 31.8% AS: 47.5% EL: 12.6% FI: 55.6% FY: 16% HIS: 36.3% HM: 18.9% LTEL: 13.6% PI: 34.8% SED: 32.5% SWD: 7% WH: 47.9% TOM: 43.4%		2025-26 Overall: 42.5%	2.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.7	A-G Completion: Percentage of graduating seniors who meet the A-G college requirements. Dashboard Additional Reports - Met UC/CSU Requirements and CTE Pathway Completion	2022-23 Overall: 41.2% Disparity: 33% AA: 26.7% AI: 42.9% AS: 50.2% EL: 15.9% FI: 55.3% FY: 12.5% HIS: 30.4% HM: 15.2% LTEL: Available in 2024 PI: 47.6% SED: 30.6% SWD: 8.2% WH: 44.8% TOM: 50.0%	2023-24 Overall: 40.9% Disparity: 36.9% AA: 22.3% AI: 31.8% AS: 45.5% EL: 12.8% FI: 63.9% FY: 4% HIS: 33.6% HM: 19.4% LTEL: 14.2 PI: 36% SED: 31.3% SWD: 9.7% WH: 45.1% TOM: 44.7%		2025-26 Overall: 46%	-1.3%
1.8	CTE Completion: Percentage of graduating seniors who complete at least one CTE pathway. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 16.0% Disparity: 11.8% AA: 11.8% AI: 21.4% AS: 15.4% EL: 12.0% FI: 18.4% FY: 4.2% HIS: 16.2% HM: 6.2% LTEL: Available in 2024 PI: 14.3% SED: 16.0% SWD: 12.9% WH: 16.3% TOM: 17.6%	2023-24 Overall: 15.5% Disparity: 8.7% AA: 11.7% AI: 22.7% AS: 17% EL: 13.6% FI: 19.4% FY: 8% HIS: 12.7% HM: 7.3% LTEL: 18.9% PI: 12% SED: 14.9% SWD: 6.8% WH: 17% TOM: 15%		2025-26 Overall: 18%	-0.5%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.9	A-G and CTE Completion: Percentage of graduating seniors who meet the A-G college requirements and complete at least one CTE pathway. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 8.4% Disparity: 5.9% AA: 7.5% AI: 7.1% AS: 10.2% EL: 5.3% FI: 15.8% FY: 4.2% HIS: 6.8% HM: 2.8% LTEL: Available in 2024 PI: 14.3 SED: 7.8% SWD: 2.5% WH: 8.5% TOM: 10.1%	2023-24 Overall: 9% Disparity: 9% AA: 5.6% AI: 22.7% AS: 11.2% EL: 4.8% FI: 11.1% FY: 0% HIS: 6.2% HM: 3.3% LTEL: 4.7% PI: 8% SED: 7.7% SWD: 1.1% WH: 10.3% TOM: 8.4%		2025-26 Overall: 9.4%	0.6%
1.10	College and Career Indicators (AP Exam Performance): Percentage of students in the current year CCI who earned Prepared by receiving a passing score on one or more AP exams. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 23.2% Disparity: 23.2% AA: 11.8% AI: 0% AS: 22.1% EL: 1.9% FI: 20.0% FY: 33.3% HIS: 10.4% HM: 16.7% LTEL: Available in 2024 PI: 25.0% SED: 14.5% SWD: 3.6% WH: 29.7%	2023-24 Overall: 28.4% Disparity: 28.4% AA: 13.8% AI: 14.3% AS: 35.7% EL: 3.4% FI: 30% FY: 25% HIS: 18.3% HM: 6% LTEL: 0% PI: 12.5% SED: 19.8% SWD: 16.7% WH: 31.6%		2025-26 Overall: 24.2%	5.2%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		TOM: 17.0%	TOM: 30.6%			
1.11	College and Career Indicators (IB Exam Performance): Percentage of students in the current year CCI who earned Prepared by receiving a passing score on one or more IB exams. California School Dashboard - College/Career Measures Only Report and Data	2022-23 Overall: 9.6% Disparity: 9.6% AA: 8.8% AI: 0.0% AS: 47.1% EL: 5.8% FI: 10.0% FY: 0.0% HIS: 2.3% HM: 12.5% LTEL: Available in 2024 PI: 0.0% SED: 7.8% SWD: 3.6% WH: 4.0% TOM: 12.8%	2023-24 Overall: 9.4% Disparity: 9.4% AA: 17.2% AI: 0% AS: 42.9% EL: 1.7% FI: 5% FY: 0% HIS: 5.4% HM: 2% LTEL: 5% PI: 25% SED: 7% SWD: 4.2% WH: 4.5% TOM: 12.2%		2025-26 Overall: Maintain Level	0.2%
1.12	College and Career Indicators (Early Assessment Program): Percentage of students in the current year CCI who earned Prepared by scoring Level 3 "Standard Met" or higher on both the English language arts/literacy and mathematics Smarter Balanced Summative Assessments	2022-23 Overall: 53.2% Disparity: 33.2% AA: 41.2% AI: 20% AS: 72.1% EL: 21.2% FI: 65% FY: 33.3% HIS: 31.7% HM: 33.3% LTEL: Available in 2024 PI: 37.5% SED: 40.6% SWD: 39.3%	2023-24 Overall: 53.3% Disparity: 43.3% AA: 37.9% AI: 42.9% AS: 69.8% EL: 13.6% FI: 60% FY: 25% HIS: 39.4% HM: 32% LTEL: 10% PI: 50% SED: 43% SWD: 33.8%		2025-26 Overall: 54.2%	-0.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California Assessment of Student Performance and Progress (CAASPP) Results	WH: 58.1% TOM: 47.9%	WH: 54.9% TOM: 63.3%			
1.13	Implementation of State Academic Standards: District ratings on the implementation of state academic standards in all three areas: (1) recently adopted academic standards and/or curriculum frameworks, (2) other adopted academic standards, and (3) support for teachers and administrators. California School Dashboard Local Performance Indicator - Implementation of State Academic Standards Self-Reflection Tool	2022-23 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7/5 Other Adopted Academic Standards: 3.6/5 Support for Teachers and Administrators: 4/5	2023-24 Recently Adopted Academic Standards and/or Curriculum Frameworks: 4.5/5 Other Adopted Academic Standards: 3.6/5 Support for Teachers and Administrators: 4/5		2025-26 Maintain levels	0.8 points 0 points 0 points

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Expanded English Language Development staff growth to match growing need: action 1.21

- Improved English language communication confirmed by educational partners: action 1.25
- Increased access to Dual Enrollment courses: action 1.06
- Bilingual Instructional Assistants (BIAs) provided language support in core courses: action 1.11

Challenges:
- Hiring challenges impacted implementation: actions 1.10, 1.11, 1.21, 1.30, 1.32
- Changes in student interests and needs: action 1.26

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

Material differences from budgeted expenditures include actions 1.03, 1.06, 1.12, 1.14, 1.15, 1.18, 1.20, 1.22, 1.24, 1.26, 1.29, 1.30, 1.32, 1.37, and 1.39 for the following reasons:
- Change in student needs
- End of year and/or summer expenses
- Hiring challenges
- Increased staffing to support growing student enrollment
- Multi-year action
- Negotiated contract changes
- Other funding available

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

English Language Arts (ELA) State Assessment: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. Filipino and foster youth student groups had the largest increase. American Indian/Alaskan Native and White student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.02, 1.09, 1.11, 1.12, 1.13, 1.14, 1.15, 1.17, 1.29, 1.30, and 1.32.

Mathematics State Assessment: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate increased. Filipino and foster youth student groups had the largest increase. American Indian/Alaskan Native Asian, and long-term English learners student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.02, 1.09, 1.11, 1.12, 1.14, 1.15, 1.17, 1.18, 1.19, and 1.41.

Science State Assessment: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. American Indian/Alaskan native, foster youth, and homeless student groups had the largest increase. Asian and White student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.11, 1.12, 1.14, 1.15, and 1.37.

English Language Learner State Assessment: Between 2022-23 and 2023-24, the overall rate decreased for both English learners and long-term English learners. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.01, 1.20, 1.21, 1.22, 1.23, 1.24, 1.25, and 1.41.

English Language Learner Reclassification: Between 2022-23 and 2023-24, the overall rate decreased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.01, 1.11, 1.12, 1.20, 1.21, 1.22, 1.23, 1.24, 1.25, 1.26, and 1.27.

College and Career Indicator (CCI Rate): Between 2022-23 and 2023-24, the overall rate increased and the disparity rate increased. Foster youth, Hispanic, and homeless student groups had the largest increase. African American, Pacific Islander, and two or more races student groups had the largest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.03,1.04, 1.05, 1.06, 1.07, 1.31, 1.33, 1.39, 1.40, and 1.41.

A-G Completion: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate increased. Filipino and homeless student groups had the largest increase. American Indian/Alaskan Native, foster youth, Pacific Islander, and two or more races student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.27 and 1.34.

CTE Completion: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. Foster youth student group had the largest increase. Hispanic and students with disabilities student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP action that contributed to this outcome include: 1.08

A-G and CTE Completion: Between 2022-23 and 2023-24, the overall rate increased and the disparity rate increased. American Indian/Alaskan Native student group had the largest increase. Filipino, foster youth, and Pacific Islander student groups had the largest decrease. We have not yet met our 3-year target outcome.The LCAP actions that contributed to this outcome include: 1.08, 1.27, and 1.34.

College and Career Indicators (AP Exam Performance): Between 2022-23 and 2023-24, the overall rate increased and the disparity rate increased. American Indian/Alaskan Native, Asian, Filipino, students with disabilities, and two or more races student groups had the largest increase. Foster youth, homeless, and Pacific Islander student groups had the largest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.16 and 1.38.

College and Career Indicators (IB Exam Performance): Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. African American and Pacific Islander student groups had the largest increase. Filipino and homeless student groups had the largest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.16 and 1.38.

College and Career Indicators (Early Assessment Program): Between 2022-23 and 2023-24, the overall rate increased and the disparity rate increased. American Indian/Alaskan Native, Pacific Islander, and two or more races student groups had the largest increase. English learner and students with disabilities student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.02, 1.07, 1.09, 1.16, and 1.41.

Implementation of State Academic Standards: Between 2022-23 and 2023-24, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.10, 1.28, 1.29, 1.30, 1.32, 1.36, and 1.37.

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

Previous action number 1.35 is now action 3.06 to align the action with Goal 3

Previous action number 2.13 is now action 1.13 to align the action with Goal 1

Actions 1.14, 1.24, and 1.36 have changed action title to better align with the intent of the action

Actions 1.16 and 1.32 have changed scope to better align with the intent of the action

Action 1.21 has changed LCFF priority student groups to better align with the intent of the action

Action 1.21 has changed action description to better align with the intent of the action

Previous actions 1.12, 1.13, 1.15, and 1.26 have been eliminated to improve services offered through other actions

Actions 1.12, 1.15, 1.26, and 1.35 have been assigned to newly added actions

Metrics: English Language Arts (ELA) State Assessment, Mathematics State Assessment, Science State Assessment, English Language Learner State Assessment, College and Career Indicator (CCI Rate) - Included newly available LTEL data and updated disparity rate to reflect new data set as applicable

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Co-Teachers at Dyer Kelly	Co-teachers to provide students more individualized learning and support, reduce ratio in classes, tailored instruction and feedback	$752,600.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: EL		
1.2	Elementary K-8 Director	School directors to: • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	$337,382.00	Yes
1.3	College Career Readiness Counseling	College and career readiness counseling to provide: • Tailored guidance on post-secondary options, financial aid, and language support • Socio-emotional support that addresses barriers to academic success and fosters holistic development Student Group Focus: EL, LI	$260,357.00	Yes
1.4	Advance Placement/International Baccalaureate Test Fees	Pay for test fees for low-income students Student Group Focus: LI	$70,000.00	Yes
1.5	College/Career Center Technicians	Provide students with access to financial aid workshops, college application workshops, visits with college representatives, and college visitations Student Group Focus: EL, LI	$485,032.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.6	Dual Enrollment Textbooks	Provide students in dual enrollment classes with free textbooks to take college classes Student Group Focus: EL, LI	$125,000.00	Yes
1.7	Advancement Via Individual Determination (AVID)	AVID offers language support, tutoring, and mentorship tailored to English Learner (EL) students. For low-income students, it provides guidance on college admissions and financial aid. Both student groups receive skill-building, a supportive community, and equitable access to college Student Group Focus: EL, LI	$1,995,526.00	Yes
1.8	Career Technical Education (CTE)	Ensure students enrolled in CTE courses acquire the skills and credentials for college and career readiness by providing: • Language supports for English Learner (EL) students • Resources to bridge socio-economic disparities • Hands-on training and career guidance • Personalized instruction and mentorship Student Group Focus: EL, LI	$4,228,905.00	Yes
1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	Academic Intervention Specialists assigned to sites to provide small group and/or individual intervention in reading and/or math. Students are identified through skills screening and working within the system at the school site Student Group Focus: EL, FY, LI, HM	$604,892.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.10	Center for Teacher Support Induction	Consulting teachers assist candidates (new teachers) through developing an Individualized Learning Plan where goal setting around the California Standards for the Teaching Professions (CSTPs), planning, observation, reflection, and collaboration are parts of a Cycle of Inquiry that promote growth within their teaching practice. Student Group Focus: EL, LI	$1,766,848.00	No
1.11	Bilingual Instructional Assistants (BIAs)	BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach Student Group Focus: EL	$4,595,565.00	Yes
1.12	TK-12 Core Subject Area Intervention	Allocate and expand certificated personnel to address TK-12 learning needs, with an emphasis on unduplicated students, in core subject area essential standards, such as elementary/TK-8 intervention teachers and additional middle and high school math sections Student Group Focus: EL, LI, FY, HM	$8,066,580.00	Yes
1.13	Summer Math Learning	Provide extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards Student Group Focus: EL, LI	$96,000.00	Yes
1.14	Camp Invention	Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts	$1,000,000.00	No

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: LI		
1.15	English Language Learner Remediation	Accelerate English language acquisition for newcomers Student Group Focus: EL (Newcomer)	$1,000,000.00	Yes
1.16	Equal Opportunity Schools (EOS)	EOS provides workshops, professional development, data analysis, and site support to increase enrollment in Advanced Placement courses for priority student groups Student Group Focus: EL, LI	$212,743.00	Yes
1.17	iReady License, Professional Development, and Implementation Support	Implement and provide professional learning related to i-Ready, which provides targeted support based on diagnostic data for students below grade level in math and reading Student Group Focus: EL, LI	$936,722.00	Yes
1.18	Professional Learning and Implementation of Math Programs	Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Build a tiered system of support for teachers to implement early intervention and assessment guided instruction Student Group Focus: EL, LI	$601,635.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.19	Math Support for Grades 6-8	0.2 Full Time Equivalent (FTE) intervention teacher provided to accelerate growth toward math proficiency Student Group Focus: EL, LI	$657,160.00	Yes
1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Increase professional learning opportunities for teachers focused on Systematic ELD connected to the ELD standards and framework Student Group Focus: EL (LTEL)	$185,910.00	Yes
1.21	Designated English Language Development (ELD) Staff and Strategic Recruitment Support	Address the need for consistent, high-quality designated English Language Development (ELD) instruction, including professional development to support teachers who provide daily, standards-based instruction aligned to students' language proficiency levels and targeted language development that supports access to core content Student Group Focus: EL	$14,936,690.00	Yes
1.22	English Language Development (ELD) Staff Coaching	Staff to provide personalized support to teachers of English Learner (EL) students including 1:1 coaching, mentorship, establishing cohorts, and modeling lessons Student Group Focus: EL (LTEL)	$751,132.00	Yes
1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner	Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide Student Group Focus: EL	$665,925.00	Yes

Action #	Title	Description	Total Funds	Contributing
	(EL) Services Support			
1.24	English Language Development (ELD) Staff	Manage state and local student information systems, update and share English Learner (EL) data with staff, engage families, and support the enrollment and transfer process Student Group Focus: EL	$693,783.00	Yes
1.25	English Learner (EL) Awareness and Communication	Provide students, families, and staff with knowledge and vocabulary around English Language Development (i.e. process, purpose, pathway, options, meaning) Student Group Focus: EL (LTEL)	$10,000.00	No
1.26	Instructional Assistants to Support TK-2 Classrooms	Recruit, hire, increase and retain Instructional Assistants (IAs) to support TK-2 classrooms with academic progress Student Group Focus: EL, LI, FY, HM	$6,641,712.00	Yes
1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Staff coordinates programs to engage students in reading, writing, listening, and speaking in English Student Group Focus: EL (LTEL)	$50,000.00	Yes
1.28	K-2 Reading Difficulties Screener	Reading screeners provide insights into areas where English Learners (EL) may need additional support. Based on the results of the reading screener, practitioners can target specific areas of literacy development Student Group Focus: EL, LI	$23,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.29	Elementary Literacy Professional Learning	Elementary literacy professional learning focused on: • Language Essentials for Teachers of Reading and Spelling (LETRS) training for 25 teachers • Training and planning time on Benchmark K-5 English Language Arts (ELA) curriculum Student Group Focus: EL, LI	$177,500.00	Yes
1.30	Secondary Literacy Professional Learning	Designing Literature Circles in English Language Arts (ELA) will provide access to culturally diverse novels aligned with the Social Justice Standards. Teacher Literature Circles using the adopted curriculum materials and alternative texts in partnership with our English Language Development (ELD) department will be more culturally responsive and relevant to students. Training and planning time for teachers on SpringBoard curriculum will make it accessible for English learners, including newcomers, and students with disabilities. Access to rigorous, engaging, relevant reading materials that students choose will also benefit all students Student Group Focus: EL, LI	$88,000.00	Yes
1.31	State Seal of Civic Engagement and Civic Education	Youth Participatory Action Research (YPAR) training, Sacramento County Office of Education (SCOE) Civics Partnership, Mock Trial, Voter Education, and Civic Summit will provide teachers with collaboration time, knowledge, and skills to facilitate interdisciplinary student-led research projects that address issues relevant to their community Student Group Focus: LI	$16,663.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.32	Strategic Literacy Plans	Establish shared understanding and vocabulary around literacy for teachers, examine and redesign the master schedule to facilitate literacy learning, pilot and purchase foundational literacy skills materials, and promote literacy with families Student Group Focus: EL, LI	$179,600.00	Yes
1.33	Director, Secondary (50%)	School director to: • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	$127,297.00	Yes
1.34	World language proficiency validation	Provide students who are or were at one time designated as English learners (EL) the opportunity to: • Meet the college and career ready graduation requirements in world languages through the language skills they already have due to their backgrounds • Have their home language validated for the world languages portion of the Seal of Biliteracy requirements Student Group Focus: EL	$5,000.00	No
1.35	High School Math Support	Additional high school math teachers to implement co-teaching or class size reduction support in IM 1 and math credit recovery courses Student Focus Group: EL, LI, FY, HM	$1,209,083.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.36	System of Professional Growth (SPG)	During the learning-focused supervision process, facilitators observe instruction and have reflective conversations on how to differentiate student support based on evidence and research-based practices Student Group Focus: EL, FY, LI, HM	$2,064,913.00	Yes
1.37	Next Generation Science Standards (NGSS)	This action provides funding for professional learning, strategic support for effective implementation of NGSS science and engineering practices, collaboration by grade level and/or science course, and ongoing support from outside science safety vendor Student Group Focus: EL, LI	$214,835.00	Yes
1.38	Advance Placement and Counselor Summer Training	College board summer registration fees for Advance Placement (AP) summer training and fees only for counselor registrations for training to support college and career Student Group Focus: EL	$15,300.00	Yes
1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	PSAT/NMSQT will be funded for all 10th and 11th grade students during the school day as an opt-in. Cash for College events will be held at least four high schools regionally to support Free Application for Federal Student Aid/California Dream Act Application (FAFSA/CADAA) completion Student Group Focus: EL, LI	$50,000.00	Yes
1.40	Naviance Support/6th Grade Program	Counselor will visit K-6 sites without a site-based school counselor to deliver the Naviance tasks in the 6th-grade scope and sequence: Strengths Explorer, Academic Smart Goal and Career, Road Trip Nation	$20,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: EL, LI		
1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	$5,683,278.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Student Engagement and Course Access - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.	Broad Goal

State Priorities addressed by this goal.

Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A review of Dashboard data results showed:

- African American, English learner, and homeless student groups received the lowest performance level on the 2023 Dashboard English language arts and mathematics indicators.
- Students with Disabilities student group received the lowest performance level on the 2023 Dashboard college/career indicator.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

During the 2021-24 LCAP cycle, educational partners indicated that:

- LCAP goals were too broad and difficult to measure using data.
- Including current year and previous year data in LCAP was confusing.
- Not all required student groups were reported in the LCAP.

State and local data and educational partner input revealed a need to increase:

- Alignment between goals, metrics, and actions.
- Clarity to the public and board about our goals, and how we are measuring and monitoring progress.
- Focus on English learner, low income, foster youth, and student groups with the lowest performance level on a Dashboard indicator.

As a result, the 2024-27 LCAP:

- Goals are aligned to the state priority areas and required LCAP metrics.
- Metrics include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.
- Actions are grouped and aligned to goals, required metrics, data results, input from educational partners, and address student groups and schools with the lowest performance levels on the CA School Dashboard indicators.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	2022-23 Overall: 28.7% Disparity: 27.6% AA: 49.3% AI: 45.5% AS: 19.7% EL: 26.3% FI: 16.1% FY: 42.3% HIS: 33.9% HM: 56.3% LTEL: 35.6% PI: 50.8% SED: 35.6% SWD: 37.5% WH: 34% TOM: 31.8%	2023-24 Overall: 24% Disparity: 27.9% AA: 43.5% AI: 38.1% AS: 18% EL: 24% FI: 12.1% FY: 44.7% HIS: 28.7% HM: 51.9% LTEL: 33.1% PI: 47.5% SED: 29.2% SWD: 30.8% WH: 19.6% TOM: 25.8%		2025-26 Overall: 27.2%	-4.7%
2.2	Attendance: Average days absent during the school year for students in TK-12. DataQuest - Absenteeism by Reason Report	2022-23 Overall: 14.7 days Disparity: 10.2 days AA: 21.1 days AI: 20.0 days AS: 10.8 days EL: 13.1 days FI: 11.2 days FY: 18.7 days HIS: 16.1 days HM: 24.9 days LTEL: Unavailable in report PI: 20.1 days	2023-24 Overall: 13.4 days Disparity: 8.9days AA: 19.4 days AI: 19.8 days AS: 10.7 days EL: 12.5 days FI: 9.8 days FY: 21.6 days HIS: 14.9 days HM: 22.3 days LTEL: Unavailable in report PI: 18.2 days		2025-26 Overall: 13.7 days	-1.3 days

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SED: 16.7 days SWD: 19.1 days WH: 13.6 days TOM: 15.5 days	SED: 14.9 days SWD: 17 days WH: 12.2 days TOM: 14 days			
2.3	High School Dropout Rate: Percentage of high school students who dropout based on the 4-year cohort outcomes. DataQuest - 4-Year Adjusted Cohort Outcome	2022-23 Overall: 9.0% Disparity: 11.9% AA: 17.9% AI: 7.1% AS: 6.7% EL: 13.6% FI: 2.6% FY: 20.0% HIS: 10.2% HM: 20.9% LTEL: Unavailable in report PI: 14.3% SED: 11.8% SWD: 9.6% WH: 8.3% TOM: 7.0%	2023-24 Overall: 8.3% Disparity: 11.7% AA: 14.3% AI: 18.2% AS: 5.3% EL: 9.8% FI: 2.8% FY: 20% HIS: 8.9% HM: 16.6% LTEL: Unavailable in report PI: 8.7% SED: 9.4% SWD: 16% WH: 8.3% TOM: 5.8%		2025-26 Overall: 7.5%	-0.7%
2.4	Middle School Dropout Rate: Number of middle school students (grades 6-8) who dropout of school. California Longitudinal Pupil Achievement Data System (CALPADS)	2022-23 10 students	2023-24 17 students		2025-26 Maintain level	7 students
2.5	Graduation Rate: Percentage of students	2022-23 Overall: 86.7%	2023-24 Overall: 85.7%		2025-26 Overall: 87.7%	-1.0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	who graduate high school within 4 or 5 years. California School Dashboard - Graduation Indicator	Disparity: 16.5% AA: 77.6% AI: 85.7% AS: 86.7% EL: 74.5% FI: 92.1% FY: 70.8% HIS: 85.6% HM: 70.2% LTEL: Available 2024 PI: 76.2% SED: 82.2% SWD: 77.5% WH: 87.6% TOM: 91.5%	Disparity: 29.7% AA: 75.4% AI: 77.3% AS: 87.4% EL: 76.4% FI: 97.2% FY: 56% HIS: 85.1% HM: 66.7% LTEL: 86.5% PI: 92% SED: 82.7% SWD: 61.1% WH: 86.1% TOM: 89.8%			
2.6	Broad Course of Study: Percentage of students in TK-5 who received a broad course of study based on receiving a grade in English language arts, mathematics, science, social science, and physical education. California School Dashboard Local Performance Indicator - Access to a Broad Course of Study	2022-23 Overall: 93.2% Disparity: 3.6% AA: 89.6% AI: 91.4% AS: 90.3% EL: 91.1% FI: 93.2% FY: 91.3% HIS: 93.3% HM: 92.1% LTEL: Unavailable in report PI: 93.7% SED: 92.0% SWD: 92.5% WH: 94.2% TOM: 94.9%	2023-24 Overall: 93.9% Disparity: 4.3% AA: 90.6% AI: 97.3% AS: 90.6% EL: 90.6% FI: 99.1% FY: 89.6% HIS: 93.8% HM: 91.0% LTEL: Unavailable in report PI: 91.5% SED: 92.6% SWD: 94.4% WH: 95.2% TOM: 94.3%		2025-26 Overall: 94%	0.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.7	Broad Course of Study: Percentage of students in 6-8 who received a broad course of study based on receiving a grade in English language arts, mathematics, science, social science, and physical education. California School Dashboard Local Performance Indicator - Access to a Broad Course of Study	2022-23 Overall: 94.5% Disparity: 22.3% AA: 93.0% AI: 95.0% AS: 94.6% EL: 88.5% FI: 97.3% FY: 95.2% HIS: 94.5% HM: 87.3% LTEL: Available 2024 PI: 96.6% SED: 93.0% SWD: 72.2% WH: 94.5% TOM: 95.7%	2023-24 Overall: 93.9% Disparity: 18.7% AA: 94.4% AI: 92.1% AS: 93.5% EL: 85.9% FI: 94.7% FY: 96.4% HIS: 93.9% HM: 88.4% LTEL: 90.9% PI: 96.8% SED: 92.6% SWD: 75.2% WH: 93.4% TOM: 96.0%		2025-26 Overall: 96%	-0.6%
2.8	Broad Course of Study: Percentage of students in grade 12 who received a broad course of study throughout grades 9-12 based on receiving a grade in course/graduation requirements in English language arts, mathematics, science, social science, foreign language, physical education, and visual and performing arts. California School Dashboard Local	2022-23 Overall: 90.4% Disparity: 28.3% AA: 83.5% AI: 88.9% AS: 88.7% EL: 82.9% FI: 88.1% FY: 80.0% HIS: 91.4% HM: 86.8% LTEL: Available 2024 PI: 86.7% SED: 87.9% SWD: 62.1% WH: 90.8% TOM: 94.1%	2023-24 Overall: 87.0% Disparity: 28.3% AA: 79.3% AI: 95.2% AS: 86.9% EL: 78.4% FI: 83.3% FY: 73.1% HIS: 86.9% HM: 74.5% LTEL: 80.5% PI: 93.4% SED: 84.5% SWD: 53.1% WH: 87.5% TOM: 90.2%		2025-26 Overall: 92%	-3.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Performance Indicator - Access to a Broad Course of Study					

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Immunization Clinic increased immunizations provided for school enrollment: action 2.01
- McKinney-Vento (MKV) Transportation supported homeless attendance: action 2.18
- Seat-based Summer School enrollment increased with language support provided: action 2.10

Challenges:

- Hiring challenges impacted implementation: actions 2.05, 2.11, 2.17
- Changes in student interests and needs: action 2.08

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

Material differences from budgeted expenditures include actions 2.08, 2.09, 2.13, 2.16, 2.17, 2.18, and 2.19 for the following reasons:

- Added staff to support the implementation of the action
- End of year and/or summer expenses
- Hiring challenges

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

Chronic Absenteeism: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate increased. American Indian/Alaskan Native, students with disabilities, and White student groups had the largest decrease. Foster youth student group had the largest increase. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.01, 2.12, 2.15, 2.16, and 2.17.

Attendance: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. Homeless, Pacific Islander, and students with disabilities student groups had the largest decrease. Foster youth student group had the largest increase. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.01, 2.02, 2.05, 2.12, 2.15, 2.16, and 2.17.

High School Dropout Rate: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. African American, English learner, homeless, and Pacific Islander student groups had the largest decrease. American Indian/Alaskan Native and students with disabilities student groups had the largest increase. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.27.

Middle School Dropout Rate: Between 2022-23 and 2023-24, the overall rate increased. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.27 and 2.28.

Graduation Rate: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate increased. Filipino and Pacific Islander student groups had the largest increase. Foster youth and students with disabilities student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.02, 2.03, 2.04, 2.05, 2.06, 2.07, 2.08, 2.09, 2.10, 2.27, and 2.28.

Broad Course of Study: Between 2022-23 and 2023-24, the overall rate increased and the disparity rate increased. American Indian/Alaskan Native and Filipino student groups had the largest increase. Foster youth and Pacific Islander student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.20, 2.21, 2.22, 2.23, 2.24, 2.25, 2.26, and 2.19.

Broad Course of Study: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. African American, foster youth, and students with disabilities student groups had the largest increase. American Indian/Alaskan Native, English learner, and Filipino student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.20, 2.21, 2.22, 2.23, 2.24, 2.25, 2.26, and 2.19.

Broad Course of Study: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate maintained. American Indian/Alaskan Native and Pacific Islander student groups had the largest increase. Foster youth, homeless, and students with disabilities student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.20, 2.21, 2.22, 2.23, 2.24, 2.25, 2.26, and 2.19.

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

Actions 2.18 and 2.19 have changed action title to better align with the intent of the action

Actions 2.13, 2.18, and 2.19 have changed scope to better align with the intent of the action

Actions 2.01 and 2.18 have changed LCFF priority student groups to better align with the intent of the action

Actions 2.01, 2.07, 2.14, and 2.18 have changed action description to better align with the intent of the action

Actions 2.07 and 2.14 have changed state metrics to better align with the intent of the action

Previous actions 2.08 and 2.20 have been eliminated to improve services offered through other actions

Previous action 2.13 is now action 1.13 to align the action with Goal 1

Previous action 2.27 is now action 2.08

Previous action 2.28 is now action 2.13

Previous action 2.29 is now action 2.20

Metrics:

- Chronic Absenteeism: Newly available LTEL data included
- High School Dropout Rate: Disparity rate updated to reflect data set

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Immunization Clinic	Nurse to provide immunizations to students, especially refugee, foster youth, and homeless students Student Group Focus: EL, FY, LI, HM	$46,047.00	Yes
2.2	Tutoring for Foster Youth (FY)	Teachers to provide tutoring for FY students to accelerate learning in primary grades and credit recovery in grades 11 and 12	$484,192.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: FY		
2.3	Credit Recovery for Foster Youth (FY)	Counselors to meet with FY students to assess credits earned and credits needed to meet graduation requirements Student Group Focus: FY	$1,179,540.00	Yes
2.4	Foster Youth (FY) Student Lists	Staff to audit student lists of current and former FY students to ensure qualifying students receive services and accuracy of data Student Group Focus: FY	$10,985.00	Yes
2.5	Foster Youth (FY) Advocacy	Social worker and school community worker to meet with county workers, students, and caregivers to provide resources to students entering, leaving, and attending the district Student Group Focus: FY	$10,000.00	Yes
2.6	La Entrada Alternative Continuation School	Specialized personnel provide individualized support to address students' academic and socio-emotional needs. Provide materials such as textbooks to support curriculum delivery, and technology to enhance learning opportunities Student Group Focus: EL, LI	$1,293,610.00	Yes
2.7	Credit Recovery	Provide an online curriculum which will provide flexible scheduling, individualized instruction, language support, access to resources, and	$717,244.00	Yes

Action #	Title	Description	Total Funds	Contributing
		targeted support through personalized credit recovery programs integrated into the school day Student Group Focus: EL, LI		
2.8	Instructional Technology	Instructional technology to provide: • Translation tools and language resources for English Learner (EL) population • Translated materials and communications from teachers to families • Supports and resources for ELs and students receiving special education services to ensure inclusion and access to the same academic content • Interactive teaching methods for diverse learning styles Student Group Focus: EL, SWD	$336,147.00	Yes
2.9	Summer School: Independent Study	Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship. Student Group Focus: EL, LI	$184,580.00	Yes
2.10	Summer School: Seat Based	Provide resources such as textbooks and technology, personalized guidance to ensure progress towards college and career goals, and intensive instruction focused on academic gaps such as language support to address comprehension Student Group Focus: EL, LI	$391,357.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Additional Full-Time Equivalent (FTE) staff on high school sites to provide direct support to students Student Group Focus: EL, FY, LI, HM	$442,642.00	Yes
2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Support for site teams in developing their prevention and intervention programs, allocation of resources to sites, and tracking of interventions and data Student Group Focus: EL, FY, LI, HM	$55,900.00	Yes
2.13	Site-Based Counselor Ratio	Site-based school counselors to: • Provide tier 1 intervention in college career, personal, social, and academic support • Lower ratios of site-based counselors • More exposure and intervention in tier 1 and tier 2 Student Group Focus: EL, LI	$2,316,780.00	Yes
2.14	Integrated Math 1 Teachers High School	Teacher support in high school IM 1 classrooms to reduce staff-to-student ratios and accelerate student progress toward grade-level math proficiency Student Group Focus: EL, LI	$637,940.00	Yes
2.15	McKinney-Vento (MKV) Wraparound Services	Staff, basic needs, and schools supplies to: • Conduct home visits • Hold monthly food distribution • Give access to food closet for families	$104,337.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: HM		
2.16	Student Support Services Mobile	Student Services vehicle that goes to school sites and San Juan events to distribute basic needs and school supplies such as backpacks, food, and attendance information Student Group Focus: EL, FY, LI, HM	$20,000.00	Yes
2.17	Attendance Improvement Program	Staff to attend attendance meetings, School Attendance Review Boards (SARBs), run attendance data, and provide incentives for students Student Group Focus: EL, FY, LI, HM	$461,474.00	Yes
2.18	Transportation to School of Origin	Provide transportation to homeless (HM) and foster youth (FY) students along with qualifying English learner (EL) newcomer students Student Group Focus: EL (Newcomer), FY, HM	$1,450,000.00	Yes
2.19	Physical Education Professional Learning	Provide professional learning opportunities focused on implementation of newly adopted standards, curriculum and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration Student Group Focus: EL, LI	$46,030.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	$5,683,278.00	Yes
2.21	Secondary Teacher on Special Assignment (TOSA): Math	Math TOSA provide professional learning, mentorship, resources, and classroom support to teachers focused on student engagement, culturally relevant instruction, differentiation techniques, and methods to reduce math anxiety, build confidence and self-efficacy Student Group Focus: EL, LI	$94,166.00	Yes
2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Elementary math and ELA TOSAs provide professional learning to support effective instructional strategies, differentiation techniques, and culturally relevant instruction, including support for early numeracy and foundational reading skills Student Group Focus: EL, LI	$160,815.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.23	Science Program Specialist	Science Program Specialist provides: • Leadership for curriculum adoption and instruction alignment to best practices • Teacher professional learning in inquiry-based methods • Resource allocation • Advocacy and support for regular, frequent elementary science instruction Student Group Focus: All	$225,668.00	No
2.24	Elementary Teachers on Special Assignment (TOSA): English Language Arts (ELA) and Secondary TOSA: Math	Teachers on Special Assignments (TOSAs) to provide professional learning in math and ELA focused on effective instructional, differentiated, and culturally relevant instruction to support early numeracy and foundational reading skills. Also, provide mentorship, resources, and classroom support to address diverse student needs, reduce math anxiety, and foster confidence Student Group Focus: EL, LI	$254,981.00	No
2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	Our secondary ELA and science TOSAs focus on professional learning and teacher support by: • Providing targeted professional learning in literacy strategies, content integration, and differentiation techniques to address the diverse needs of English learners and low-income students • Offering ongoing mentorship, collaborative planning sessions, and access to resources Student Group Focus: EL, LI	$330,600.00	No

Action #	Title	Description	Total Funds	Contributing
2.26	English Language Arts (ELA) and Math Program Specialists	The Program Specialist positions: • Ensure alignment with standards and frameworks for many district initiatives • Provide targeted professional learning for teachers in effective instructional strategies • Facilitate the selection and implementation of evidence-based curricula and resources • Foster collaboration among educators, offer differentiated support, and monitor student progress Student Group Focus: EL, LI	$400,539.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	School Conditions, Climate, and Family Engagement - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

A review of Dashboard data results showed:

- African American, English learner, and homeless student groups received the lowest performance level on the 2023 Dashboard English language arts and mathematics indicators.
- Students with Disabilities student group received the lowest performance level on the 2023 Dashboard college/career indicator.
- 29 out of 65 schools had one or more lowest performance levels on a 2023 Dashboard state indicator (see addendum A)
- 53 out of 65 schools had one or more student groups that received the lowest performance level on a 2023 Dashboard state indicator (see addendum B).

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- LCAP goals were too broad and difficult to measure using data.
- Including current year and previous year data in LCAP was confusing.
- Not all required student groups were reported in the LCAP.

State and local data and educational partner input revealed a need to increase:

- Alignment between goals, metrics, and actions.
- Clarity to the public and board about our goals, and how we are measuring and monitoring progress.
- Focus on English learner, low income, foster youth, and student groups with the lowest performance level on a Dashboard indicator.

As a result, the 2024-27 LCAP:

- Goals are aligned to the state priority areas and required LCAP metrics.
- Metrics include required state and local data that reflects the most recent full-year data as well as all education code required student groups in the reporting of data.
- Actions are grouped and aligned to goals, required metrics, data results, input from educational partners, and address student groups and schools with the lowest performance levels on the CA School Dashboard indicators.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 Overall: 5.7% Disparity: 15.5% AA: 12.2% AI: 6.9% AS: 3.7% EL: 4.4% FI: 2.6% FY: 21.2% HIS: 6.2% HM: 10.8% LTEL: 13.4% PI: 5.5% SED: 7.3% SWD: 8.4% WH: 4.6% TOM: 7.7%	2023-24 Overall: 6.1% Disparity: 12.6% AA: 14.7% AI: 8.1% AS: 4.8% EL: 5.4% FI: 4.3% FY: 18.7% HIS: 6.5% HM: 12.8% LTEL: 14.1% PI: 4.6% SED: 7.4% SWD: 7.9% WH: 5% TOM: 6.6%		2025-26 Overall: 5.4%	0.4%
3.2	Expulsion Rate: Percentage of students expelled from school. DataQuest - Expulsion and Suspension Data	2022-23 Overall: 0.08% Disparity: 0.77% AA: 0.36% AI: 0.0% AS: .02% EL: 0.04% FI: 0.0% FY: 0.85% HIS: 0.09% HM: 0.00%	2023-24 Overall: 0.06% Disparity: 0.44% AA: 0.18% AI: 0.5% AS: 0.02% EL: 0.02% FI: 0% FY: 0.5% HIS: 0.06% HM: 0.13%		2025-26 Overall: Maintain level	-0.02%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		LTEL: Unavailable in report PI: 0.0% SED: 0.18% SWD: 0.17% WH: 0.05% TOM: 0.06%	LTEL: Unavailable in report PI: 0% SED: 0.09% SWD: 0.06% WH: 0.07% TOM: 0.03%			
3.3	Connectedness: Percentage of students who respond "agree" or "strongly agree" in Connectedness on the district climate survey. California School Dashboard Local Performance Indicator - Local Climate Survey	2022-23 58.2%	2023-24 58.2%		2025-26 60%	0.0%
3.4	Safety: Percentage of students who respond "agree" or "strongly agree" in Safety on the district climate survey. California School Dashboard Local Performance Indicator - Local Climate Survey	2022-23 60.7%	2023-24 59.9%		2025-26 62%	0.8%
3.5	Parent and Family Engagement: District self-reflection ratings on the parent and family engagement tool in all three areas with a focus	2022-23 Relationships: 3.75/5 Partnerships: 3.5/5 Input: 3.25/5	2023-24 Relationships: 4.5/5 Partnerships: 4.5/5 Input: 4/5		2024-26 Relationships: 4.75/5 Partnerships: 4.5/5 Input: 4.5/5	0.75 points 1.0 points 0.75 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	on parents of EL, LI, FY, SED, and SWD: (1) building relationships, (2) building partnerships, and (3) seeking input for decision making. California School Dashboard Local Performance Indicator - Parent and Family Engagement Self-Reflection Tool					
3.6	School Facilities: All schools meet or exceed a "Good" rating on the Facilities Inspection tool. California School Dashboard Local Performance Indicator - Basics: Teachers, Instructional Materials, Facilities	2022-23 100%	2023-24 100%		2025-26 100%	0%
3.7	Standards Access: Percentage of students who have access to standards-aligned instructional materials. California School Dashboard Local Performance Indicator - Basics: Teachers,	2022-23 100%	2023-24 100%		2025-26 100%	0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Instructional Materials, Facilities					
3.8	Credentialed Staffing: Percentage of teachers fully credentialed and appropriately assigned with an assignment monitoring of "clear". California School Dashboard Local Performance Indicator - Basics: Teachers, Instructional Materials, Facilities	2022-23 District: 88.3% Clear	2023-24 Data not yet released by California Department of Education		2025-26 85% Clear	Data not yet released by California Department of Education

Goal Analysis [2024-25]

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

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

Substantive differences:

- Site Administrator Support was not implemented as written due to changing needs at the site level

Successes:

- Summer Family Camps saw full enrollment and waitlists: action 3.09
- Face Mobile & Family Outreach fully implemented Community Care Hubs: action 3.08
- Camp Kinder participation among English learners provided school readiness: action 3.27

Challenges:

- Hiring challenges impacted implementation: actions 3.15, 3.24, 3.32, 3.35, 3.60
- Changes in student interests and needs: action 3.25, 3.26

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

Material differences from budgeted expenditures include actions 3.05, 3.09, 3.11, 3.12, 3.13, 3.14, 3.21, 3.23, 3.24, 3.27, 3.30, 3.35, 3.37, 3.38, 3.42, 3.50, 3.53, 3.60, 3.61 for the following reasons:

- End of year and/or summer expenses
- Hiring challenges
- Increased staffing to support growing student enrollment
- Negotiated contract changes
- Other funding available
- Reduced need at the site level

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

Suspension Rate: Between 2022-23 and 2023-24, the overall rate increased and the disparity rate decreased. Foster youth and two or more races student groups had the largest decrease. African American and Filipino student groups had the largest increase. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.04, 3.11, 3.12, 3.13, 3.15, 3.16, 3.18, 3.19, 3.27, 3.33, 3.40, 3.41, and 3.63.

Expulsion Rate: Between 2022-23 and 2023-24, the overall rate decreased and the disparity rate decreased. African American, foster youth, and students with disabilities student groups had the largest decrease. American Indian/Alaskan Native and homeless student groups had the largest increase. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.15 and 3.33.

Connectedness: Between 2022-23 and 2023-24, the overall rate maintained. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.02, 3.03, 3.04, 3.06, 3.07, 3.08, 3.09, 3.12, 3.13, 3.14, 3.15, 3.16, 3.17, 3.18, 3.20, 3.21, 3.22, 3.23, 3.24, 3.25, 3.26, 3.27, 3.28, 3.29, 3.30, 3.31, 3.32, 3.34, 3.35, 3.36, 3.37, 3.38, 3.39, 3.40, 3.41, 3.42, 3.44, 3.48, 3.54, 3.55, 3.56, 3.57, 3.58, 3.59, 3.60, and 3.61.

Safety: Between 2022-23 and 2023-24, the overall rate decreased. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.02, 3.03, 3.04, 3.06, 3.13, 3.15, 3.17, 3.20, 3.21, 3.22, 3.23, 3.24, 3.26, 3.28, 3.29, 3.40, 3.41, 3.42, 3.44, 3.47, 3.54, 3.55, 3.57, and 3.58.

Parent and Family Engagement: Between 2022-23 and 2023-24, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.01, 3.05, 3.07, 3.08, 3.09, 3.10, 3.27, 3.35, 3.36, 3.37, 3.38, 3.39, 3.43, 3.45, 3.46, 3.48, 3.59, and 3.60.

School Facilities: Between 2022-23 and 2023-24, the overall rate was maintained. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: N/A

Standards Access: Between 2022-23 and 2023-24, the overall rate was maintained. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.32 and 3.52.

Credentialed Staffing: As of May 2025, the 2023-24 credentialed staffing data has not been released by the California Department of Education in order to analyze and compare to 2022-23 data. The LCAP actions that contributed to this outcome include: 3.49, 3.50, 3.51, 3.53, 3.61, and 3.62.

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

Actions 3.02, 3.04, 3.08, 3.09, 3.35, 3.43, and 3.59 have changed action title to better align with the intent of the action

Actions 3.03 and 3.57 have changed scope to better align with the intent of the action

Actions 3.02, 3.18, 3.31, 3.35, 3.41, 3.42, 3.43, 3.45, 3.46, 3.57, and 3.59 have changed action description to better align with the intent of the action

Action 3.31 has changed state metrics to better align with the intent of the action

Previous action 3.11 has been eliminated and restructured into actions 3.17 and 3.18 due to a reorganization of the MTSS program

Previous action 3.12 has been eliminated and restructured into action 3.18 due to a reorganization of the MTSS program

Previous action 3.19 has been eliminated and restructured into action 3.17 due to a reorganization of the MTSS program

Previous action 3.32 has been eliminated and restructured into action 3.31 to consolidate inclusive practices

Previous action 3.06 has been eliminated to improve services offered through other actions

Previous action 1.35 is now action 3.06 to align the action with Goal 3

Previous action 3.60 is now action 3.11

Previous action 3.61 is now action 3.12

Previous action 3.62 is now action 3.19

Previous action 3.63 is now action 3.32 and has changed student group to better align with the intent of the action

Metrics:

- Suspension Rate: Newly available LTEL data included
- Expulsion Rate: Disparity rate updated to reflect data set
- Credentialed Staffing: Updated 22-23 LCAP baseline data to reflect data released by the California Department of Education

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

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Foster Youth Advocacy	School community worker and foster youth social worker to meet with foster youth students at school site and serve as advocate as it relates to the school site and county agencies Student Group Focus: FY	$100,000.00	No
3.2	Mental Health Support	Direct mental health supports provided to students in need of Tier III behavioral and mental health services provided by district staff along with outside referral services provided by Care Solace to assist students and families in navigating the mental health system to obtain access to clinical services outside of the school system Student Group Focus: EL, FY, LI, HM	$1,202,730.00	Yes
3.3	Campus Supervision	Campus recreation aides support students with peer conflict resolution and provide safety and supervision for students during non-instructional times during the school day Student Group Focus: EL, LI	$423,612.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Title 1 Vice Principals (Preschool through 8th grade)	Vice principals to proactively help students with problem solving skills, building relationships with students and staff, and support alternative discipline practices and restorative practices when students return from disciplinary action. Student Group Focus: LI	$1,844,689.00	Yes
3.5	Conflict Mediation District Initiated Absences (DIAs)	Facilitate communication between staff members, resolve conflicts, and support a collaborative learning environment and healthy school culture Student Group Focus: EL, LI	$25,788.00	Yes
3.6	Equitable Access and Outcomes	Provide access to information, resources, warm handoffs, applications, scholarships, college visits, and support for Historically Black Colleges and University College Fair Student Group Focus: EL, LI	$26,046.00	Yes
3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Supports for programs: • Translators to provide services at outreaches • Time cards for site and district staff who participate in outreaches after contracted hours • Site training for NLP, APTT, community asset mapping, parent-teacher home visits, and professional learning opportunities to deepen/expand initiatives Student Group Focus: EL, FY, LI, HM	$39,998.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.8	FACE Mobile and Family Services	FACE Mobile and Family Outreach Supports: • Full-time staff member to talk with families, determine needs and supports available, and connect them with district/community resources • Purchasing of resources to help families with academic and social-emotional student support at home • Items and materials to help reduce barriers and provide access to families who visit the FACE Mobile or other tabling outreach • Professional learning for staff and families around the FACE Mobile, family engagement, and educational enrichment through outreach opportunities • Time cards for site and district staff who participate in outreaches after contracted hours Student Group Focus: EL, FY, LI, HM	$300,000.00	Yes
3.9	Summer Family Engagement	Summer Family Camps Support: • Contracting with Sierra Nevada Journeys, Camp Winthers, and other community partners to help provide enrichment to families • Time cards for site and district staff, including interpreters, who participate in these camps outside of contracted hours • Materials and supplies for enrichment at the camps • Transportation for families who need it to attend Student Group Focus: EL, FY, LI, HM	$50,000.00	Yes
3.10	Adult Education: English as a Second Language (ESL)	Offer culturally sensitive, flexible ESL classes with individualized instruction and accessible childcare services Student Group Focus: EL	$106,778.00	No

Action #	Title	Description	Total Funds	Contributing
3.11	Cultural Communication Specialists	Two cultural communication specialists to provide purposeful and targeted communication with families that speak the two most common languages in the district other than English (Spanish and Persian) through storytelling, and support departments and school sites with improving their communication practices Student Focus Group: EL	$286,114.00	Yes
3.12	Workforce Diversity, Recruitment, Retention	Workforce diversity, recruitment, and retention efforts include: • Job fairs • Recruitment materials and supplies • Specific training on meeting the needs of the diverse population Student Group Focus: EL, LI, SWD	$100,000.00	Yes
3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	MTSS department supports that include: • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students Student Group Focus: EL, FY, LI, HM	$146,321.00	No
3.14	Vision to Learn	Partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed Student Group Focus: LI	$250,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.15	Additional Staffing for Safe Environments	Additional Full-Time Equivalent (FTE) provided to each site for smaller student-to-staff ratios during recess and passing periods, and to establish trusting relationships with students Student Group Focus: EL, FY, LI, HM	$3,343,214.00	Yes
3.16	Support Center Leadership Team Stipends	Student Support Center (SSC) leadership team to provide guidance and input into the professional learning for the Student Support Center team focused on providing direct supports and interventions to students Student Group Focus: EL, FY, LI, HM	$10,589.00	Yes
3.17	Behavior and Systems Support	Board Certified Behavior Analysts (BCBA) to provide greater access to individualized supports for students who are struggling with regulation and behavior. BCBA and mental health teams will build a system for coordinated support for identified students. Coordinator will provide practitioners direct support to ensure accuracy of intervention documentation and use of data in decision making Student Group Focus: EL, FY, LI, HM	$1,323,396.00	Yes
3.18	Student Support Center	Student Support Center supports that include: • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students	$5,649,327.00	Yes

Action #	Title	Description	Total Funds	Contributing
		• Staff to provide students with mental health support, social skills instruction, and individual counseling supports as needed with referrals to outside agencies for identified needs of students and/or families Student Group Focus: EL, FY, LI, HM		
3.19	Credentialing Oversight	Increase the frequency of monitoring teacher placement at sites, credential expiration dates, and revise onboarding process Student Group Focus: EL, FY, LI	$0.00	No
3.20	Navigate 360	Use Navigate 360 to provide individualized skill support to students and teach appropriate behavioral strategies. Use as an alternative discipline tool to reduce home suspensions and exclusionary discipline Student Group Focus: FY, LI, HM	$140,001.00	Yes
3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Enhance student leadership, facilitation and community-building skills. Peer Mentors provide incoming 6th graders/new students a welcoming environment and connections to school Student Group Focus: LI	$40,000.00	Yes
3.22	San Juan Youth Voice Advocates (SJYVA)	Skill-building and support to high school students for facilitation of listening sessions to increase student voice toward the district's Local Control and Accountability Plan (LCAP), including sessions focused on the needs of Hispanic/Latinx, African American/Black, and multilingual students	$15,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: EL, LI		
3.23	Black Student Unions (BSUs)	Support, consultation, and resources to staff advisors and student leaders for developing or enhancing their site-based Black Student Union. Build connections through a districtwide BSU Community of Belonging Student Group Focus: LI	$40,211.00	Yes
3.24	School/Community Prevention Specialist	School/Community Prevention Specialist supports program implementation and direct student support for San Juan Youth Voice Advocates, Where Everyone Belongs (WEB) peer mentor program, Black Student Unions, Leadership Series, and School Climate Teams Student Group Focus: EL, LI	$103,378.00	Yes
3.25	Leadership Workshop Series	Leadership Workshop Series builds student leadership and skill-building through a series of workshops Student Group Focus: LI	$8,000.00	Yes
3.26	Student School Climate Teams	Student School Climate Teams provide student training and skill-building to support a positive school climate through data collection, action planning and implementation, and staff presentations Student Group Focus: LI	$5,750.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.27	Camp Kinder	Camp Kinder provides nine instructional days for students to meet their incoming teacher, learn routines and procedures, and get support for success in the upcoming school year. Read Together books target foundational literacy skills such as, but not limited to, Concepts about Print, Phonic Awareness, and fluency Student Group Focus: EL, LI	$331,776.00	Yes
3.28	Substance Abuse Prevention Support	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students and parents Student Group Focus: LI	$159,513.00	Yes
3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students, and parents Student Group Focus: LI	$238,712.00	Yes
3.30	Cultivating Leaders	Mentors and seminar topics address unconscious bias, communication, and navigating conflict through shared leadership, group facilitation, and reflection Student Group Focus: EL, LI, SWD	$362,239.00	Yes
3.31	Inclusive Practices	Program Specialist support to provide professional development for new teachers focused on inclusionary practices, curriculum, and access to the least restrictive environment including systems refinement to allow more	$115,405.00	No

Action #	Title	Description	Total Funds	Contributing
		students to access general education core content with high quality instruction Student Group Focus: SWD		
3.32	District Supports for Continuous Improvement: Suspension Rate	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with "Red" Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	$5,683,279.00	Yes
3.33	Behavior Support Assistants	Behavior Support Assistants provide direct services to identified students with disabilities experiencing significant behavioral needs Student Group Focus: SWD	$544,708.00	No
3.34	Additional Hours for Instructional Assistants (IAs) to	Additional IA hours allow for added staffing to work directly with students with disabilities on academics and social-emotional growth	$303,014.00	No

Action #	Title	Description	Total Funds	Contributing
	Support Students with Special Needs	Student Group Focus: SWD		
3.35	Multicultural Counselor	Enhance support for newcomer students at the time of enrollment, improve communication channels for students/families, provide tailored support and tentative English Language Development (ELD) placement, one-on-one counseling, and access to multilingual resources Student Group Focus: EL (Newcomer)	$121,459.00	No
3.36	Translation and Interpretation	Provide information and communicate to students and families in home language Student Group Focus: EL	$1,180,909.00	Yes
3.37	Support for Newcomers and Culturally Relevant Engagement	Assist families in understanding the American school system and engage them in activities that promote student's academic progress. Provide school supplies and Chromebooks for access to critical needs related to translation, resources, classroom, and research Student Group Focus: EL (Newcomer)	$306,556.00	Yes
3.38	Ongoing Support for Newcomers	Upon enrollment, staff personally reaches out to the families and links them to resources, primary language support, school supplies, and school orientations Student Group Focus: EL (Newcomer), LI	$3,154,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.39	American Indian Education Program Grant Management	The administrator of the program coordinates activities for students/families, acts as a liaison between parents, school sites and the district office, and manages grant compliance Student Group Focus: LI, AI	$60,529.00	
3.40	Safety Positions	School site safety positions to provide: • Transition support in between classes, connect with students during unstructured time, respond to and support staff when safety or social-emotional issues arise • Conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), building community relationships, and trauma-informed practices Student Group Focus: EL, LI	$478,264.00	Yes
3.41	Vice Principals and Guest Teachers	Vice Principals to proactively help students with problem-solving skills, build relationships with students and staff, support alternative discipline practices and restorative practices when students return from disciplinary action. Provide a campus monitor and two additional dedicated guest teachers at Katherine Johnson Middle School who will remain at the site if all positions are filled for extra intervention, relationship building, and additional support during emergency situations Student Group Focus: EL, LI	$1,301,114.00	Yes
3.42	Enhance School Culture and Climate - Encina	Provide resources, materials, and supplies to increase access to graduation, school, and athletic opportunities at Encina High Student Group Focus: LI	$65,340.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	Childcare services and family access to community resources for food, shelter, clothing, health, dental, adult education, employment to include bi-monthly family events that connect isolated home based families to create support systems that include food, activities, and resources Student Group Focus: EL, LI	$884,340.00	Yes
3.44	Student Identity	Student identity clubs and activities provides opportunities for student listening sessions to amplify student concerns and needs and provides more opportunities to celebrate intersectional identity Student Group Focus: EL, LI	$40,000.00	Yes
3.45	F.A.C.E. Parent/Family Support Ambassadors	Parent/Family Support Ambassador responsibilities to support districtwide family and community outreach and support, especially to students in middle and high school grade levels: • Provide family outreach and communication regarding high school graduation and college/career readiness • Participate in meetings and school events • Communicate with families to increase knowledge of school, district, and community resources and programs • Support with welcome calls, school tours, and welcoming new students and families • Promote opportunities for family involvement, parent and student voice, and school-to-home partnerships • Support facilitation of student clubs, student groups, parent groups, and family education classes/events • Connect students and families to internal and external programs, resources, and tangible items as needed Student Group Focus: EL, FY, LI, HM	$584,665.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.46	Family Education and Leadership Development	Family Education and Leadership Development staff responsibilities that align with the District Strategic Plan and 8-Point Commitment to Educational Justice: • Develop family education workshops, classes, and programs • Collaborate with district departments and community-based organizations to offer programs that support parent leadership and learning about the school system • Support community outreach to increase family engagement and partnership • Work with school site teams to offer training, assistance, or guidance on family engagement best practices and initiatives • Help with the creation and coordination of workshops in different languages • Create opportunities to build the capacity of families' knowledge and confidence to encourage diverse representation from families in school and district • Provide programs that inform families about ways to engage in education through parent voice, volunteering, advocacy, etc. Student Group Focus: EL, FY, LI, HM	$61,740.00	Yes
3.47	Safety Support, Planning & Training	Safety positions to: • Provide resources and guidance to assist and investigate school and online incidents involving threats of harm • Provide conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), and relationship-building • Provide instruction and monitor safety drills • Conduct site vulnerability and safety studies Student Group Focus: EL, LI	$1,811,921.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.48	School Community and Family Partnerships	Full-time coordinator to: • Explore and vet partnerships and connect them with site and district opportunities • Purchase resources and materials to help promote partnership initiatives • Provide professional learning for staff, families, and community members around the power of partnerships • Pilot partnership programs at sites based on targeted needs • Create partnership events to help increase knowledge, access, and opportunities for sites, departments, and partners • Oversee time cards for site and district staff who participate in partnership outreaches after contracted hours Student Group Focus: EL, FY, LI, HM	$135,766.00	Yes
3.49	San Juan Teacher Residency at Alder Graduate School of Education	Hire educators that look like the students we support. Provide support for residents and mentors such as professional learning, supplemental salary and benefits for residency facilitators, and supplies for mentor and resident seminars Student Group Focus: EL, LI	$235,436.00	Yes
3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Induction and PAR programs: • Provide new and struggling teachers with ongoing support and mentorship from experienced educators tailored to the needs of English Learners (ELs) and low-income students • Foster collaboration, professional growth, and instructional excellence • Provide appropriate materials, technology, and support personnel to further enhance their effectiveness in meeting the needs of ELs and low-income students Student Group Focus: EL, LI	$60,151.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.51	Pre-Induction Teacher On Special Assignment (TOSA)	TOSA supports include: • Intensive support to interns and untrained teachers to meet the learning needs of English learners and low-income students • Effective teaching practices to foster engagement, comprehension, and achievement • Support and mentorship with an experienced educator Student Group Focus: EL, LI	$162,020.00	Yes
3.52	Fiscal Technician	Fiscal technician ensures management team (program specialists) is supported, and funds are allocated in alignment with funding guidelines to meet the specific needs of student groups generating funding Student Group Focus: EL, LI	$61,730.00	Yes
3.53	System of Professional Growth (SPG) and Pre-Induction Support	Add peer facilitators and/or pre-induction facilitators to support veteran and brand new practitioners to reduce caseload of administrators, support process, and enhance the teaching and learning of students who most need high quality instruction Student Group Focus: EL, LI	$253,219.00	Yes
3.54	Mentoring and Support	Mentoring and support to: • Provide targeted mentoring support to students from marginalized communities • Aid in data accrual around site based incidents of hate/discrimination/bias • Support staff and student efforts to appropriately navigate the challenges	$1,910,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: EL, LI		
3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	Provide staff with access to educational opportunities and resources to further develop their equity lenses and expand their ability to support district learners Student Group Focus: EL, LI	$146,060.00	Yes
3.56	Equity Personnel	Provide support to district employees with meeting the unique needs of Local Control Funding Formula (LCFF) priority students, stewarding the 8-Point Commitment, and making connections between the 8-point commitment, the state Local Control and Accountability Plan (LCAP) Metrics, and the California Department of Education's 5 Culturally Responsive Practices Student Group Focus: EL, LI	$753,249.00	Yes
3.57	Campus Climate	Provide capacity-building opportunities for site leaders to recognize and celebrate student academic progress for all students, especially English learners, receive data collection resources, and support identity focused events such as Black Renaissance, Black Student Union (BSU) Kickoff, Pride Celebrations, Dia De Los Muertos, Cesar Chavez Youth Leadership Conference, and Adelante Conference 2025 Student Group Focus: EL, LI	$100,000.00	Yes
3.58	Student Voice	Engage in student listening sessions to amplify student concerns and needs. Hold summits for students to discuss the work they have engaged	$23,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		in, identity clubs that support their efforts in creating spaces of belonging, and share their perspectives with adults in our system Student Group Focus: EL, LI		
3.59	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	TalkingPoints provides a two-way communication platform for staff and families to connect that provides advanced auto-translation features and ThoughtExchange provides a platform for community feedback Student Group Focus: EL	$71,834.00	Yes

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Starr King K-8) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	2022-23 AA: -93.3 points EL: -127.4 points SWD: -135.8 points TOM: -84.3 points WH: -88.7 points	2023-24 AA: -111.3 points AS: -131.7 points EL: -121.9 points (no longer lowest performing student group) SED: -111.2 points		2025-26 AA: -90.3 points AS: -128.7 points EL: -124.4 points SED: -108.2 points SWD: -132.8 points TOM: -81.3 points	2025-26 AA: -20 points AS: New metric. No difference to report. EL: 5.5 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator		SWD: -122.4 points (no longer lowest performing student group) TOM: -83.5 points (no longer lowest performing student group) WH: -90 points		WH: -85.7 points	SED: New metric. No difference to report. SWD: 13.4 points TOM: 0.9 points WH: -1.3 points
4.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -146.4 points SWD: -170.9 points TOM: -144.8 points	2023-24 AA: -150.5 points AS: -153.6 points EL: -143.8 points SED: -142.2 points SWD: -186.9 points TOM: -163.3 points (no longer lowest performing student group) WH: -121 points		2025-26 AA: -143.4 points AS: -150.6 points EL: -140.8 points SED: -139.2 points SWD: -167.9 points TOM: -141.8 points WH: -118 points	AA: -4.1 points AS: New metric. No difference to report. EL: New metric. No difference to report. SED: New metric. No difference to report. SWD: -16 points TOM: -18.5 points WH: New metric. No difference to report.
4.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 AA: 14% HM: 17% TOM: 14.5%	2023-24 AA: 14.4% AS: 6.4% HIS: 8.5% HM: 6.7% (no longer lowest performing student group) SED: 7.4% TOM: 14.3% WH: 7.9%		2025-26 AA: 13.7% AS: 6.1% HM: 16.7% SED: 7.1% TOM: 14.2% WH: 7.6%	AA: 0.4% AS: New metric. No difference to report. HM: -10.3% SED: New metric. No difference to report. TOM: 0.2%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
						WH: New metric. No difference to report.
4.4	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	2022-23 EL: 30.4% SWD: 67.1%	2023-24 EL: 25.5% (no longer lowest performing student group) SWD: 46.5% (no longer lowest performing student group)		2025-26 EL: 29.9% SWD: 66.6%	EL: -4.9% SWD: -20.6%

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Fieldtrips provided students with hands-on learning opportunities: action 13.04
- Technology investments to support English Language Arts and math: actions 13.01, 13.02

Challenges:

- Restorative practice training was not available: action 13.03
- Hiring challenges affected action implementation: 13.03, 13.04
- Supplies were purchased in lower amounts due to donations on hand: action 13.04

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

Material differences from budgeted expenditures include previous action 13.4 for the following reason:

- Hiring and staffing challenges
- Salary differences from budgeted estimates

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

ELA:

- English learner, students with disabilities, and two or more race students are no longer lowest performing on the 2024 Dashboard
- African American and white students continue to be lowest performing on the 2024 Dashboard

Math:

- Two or more race students are no longer lowest performing on the 2024 Dashboard
- African American and students with disabilities continue to be lowest performing on the 2024 Dashboard

Suspension:

- Homeless students are no longer lowest performing on the 2024 Dashboard
- African American and two or more race students continue to be lowest performing on the 2024 Dashboard

Chronic Absenteeism:

- English learner and students with disabilities are no longer lowest performing on the 2024 Dashboard

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

Starr King K-8 has moved from Goal 13 to Goal 4

Actions revised to reflect the needs of lowest performing student groups and indicators on the 2024 Dashboard:

English Language Arts: African American, Asian, socio-economically disadvantaged, white
Math: African American, Asian, English learner, socio-economically disadvantaged, students with disabilities, white
Suspension: African American, Asian, Hispanic, socio-economically disadvantaged, two or more race, white

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

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Positive Behavioral Interventions and Supports	Provide support for classroom teachers through professional development of Positive Behavioral Interventions and Supports (PBIS), reward systems, and data review Student Group Focus: AA, AS, HIS, SED, TOM, WH	$161,242.00	No
4.2	Math Support	Support math instruction through professional development and targeted work with teachers to support math instruction Student Group Focus: AA, AS, EL, SED, SWD, WH	$130,650.00	No
4.3	English Language Arts Intervention	Provide differentiated small group support to students that are struggle with reading Student Group Focus: AA, AS, SED, WH	$189,701.00	No
4.4	Behavior Support	Support behavior plans, monitor data, and run Tier 2 behavior interventions to promote successful behavior in the classroom Student Group Focus: AA, AS, HIS, SED, TOM, WH	$162,790.00	No
4.5	Social Emotional Support	Provide social emotional support in small groups and classrooms including restorative practices on campus Student Group Focus: AA, AS, HIS, SED, TOM, WH	$66,252.00	No

Action #	Title	Description	Total Funds	Contributing
4.6	Refugee Specialist	Provide programs, coordinate outside supports, and bridge relationships with families to help improve student academic and social emotional experience Student Group Focus: AA, AS, EL, HIS, SED, SWD, TOM, WH	$107,366.00	No
4.7	English Language Arts Enrichment	Provide technology platforms to support students in learning English Language Arts Student Group Focus: AA, AS, SED, WH	$30,000.00	No
4.8	Math Enrichment	Provide technology platforms to support students in learning math Student Group Focus: AA, AS, EL, SED, SWD, WH	$15,000.00	No
4.9	Social Emotional Licenses	Provide technology platforms to support students and classroom teachers with social emotional learning, reward systems, and data tracking Student Group Focus: AA, AS, HIS, SED, TOM, WH	$4,000.00	No
4.10	Guided Language Acquisition Design (GLAD)	Provide training, resources, materials, supplies, and planning time to help support the implementation of GLAD strategies to support students with vocabulary, reading, and writing Student Group Focus: AA, AS, SED, WH	$9,000.00	No

Action #	Title	Description	Total Funds	Contributing
4.11	Math Training	Provide specific training to support math instruction for student in grades from Transitional Kindergarten to 2nd Student Group Focus: AA, AS, EL, SED, SWD, WH	$15,000.00	No
4.12	Superior Sports	Provide structured activities during lunch recess to teach, reinforce, and practice expectations of positive behavior Student Group Focus: AA, AS, HIS, SED, TOM, WH	$80,000.00	No
4.13	Behavior Incentives	Provide rewards and incentives to support the implementation of Positive Behavioral Interventions and Supports (PBIS) Student Group Focus: AA, AS, HIS, SED, TOM, WH	$7,516.00	No
4.14	English Language Arts Supplemental Supports	Provide supplemental reading tools and supplies to support classroom and small group intervention Student Group Focus: AA, AS, SED, WH	$15,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Encina High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	New Metric: See year 1 data	2023-24 EL: -177 points HIS: -121.6 points SED: -158 points		2025-26 EL: -174 points HIS: -118.6 points SED: -155 points	New Metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator					
5.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	New Metric: See year 1 data	2023-24 EL: -230.5 points HIS: -198.6 points SED: -217.6 points		2025-26 EL: -227.5 points HIS: -195.6 points SED: -214.6 points	New Metric. No difference to report.
5.3	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	2022-23 EL: 23.4%	2023-24 EL: 24%		2025-26 EL: 25.4%	EL: 0.6%
5.4	Graduation Rate: Percentage of students who graduate high school within 4 or 5 years. California School Dashboard - Graduation Indicator	New Metric: See year 1 data	2023-24 AS: 63.4%		2025-26 AS: 64.4%	New Metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.5	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	New Metric: See year 1 data	2023-24 AS: 16.1% EL: 10.6% HM: 18.5%		2025-26 AS: 15.8% EL: 10.3% HM: 18.2%	New Metric. No difference to report.
5.6	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	2022-23 EL: 7.2%	2023-24 EL: 11% (no longer lowest performing student group)		2025-26 EL: 9.2%	EL: 3.8%

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Supplemental ELD curriculum was purchased to support reading instruction for newcomers: action 5.03
- Refugee Empowering Peers provided educational support for English learner students: action 5.07

Challenges:
- Hiring challenges impacted action implementation: actions 5.01, 5.02

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

Material differences from budgeted expenditures include previous actions 5.01, 5.02, 5.03, and 5.05 for the following reasons:
- Hiring challenges
- Salary differences from budgeted estimates
- Substitute shortages for professional learning

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

English Learner Progress:
- English learner students continue to be lowest performing on the 2024 Dashboard

College and Career:
- English learner students are no longer lowest performing on the 2024 Dashboard

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

Encina Preparatory High is now Encina High

Actions were revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2024 Dashboard:

English Language Arts: English learner, Hispanic, socio-economically disadvantaged
Math: English learner, Hispanic, socio-economically disadvantaged
English Learner Progress: English learner
Graduation Rate: Asian
Suspension: Asian, English learner, homeless

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

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Administrative Instructional Specialist (Vice Principal)	Focus on removing barriers to student learning by monitoring attendance, grades, and behavior with aligned supports as needed Student Group Focus: AS, EL, HIS, HM, SED	$195,025.00	No
5.2	Counselor	Monitor student progress towards A-G completion; provide individual academic and social emotional goal setting with support, and provide family connection to support student progress Student Group Focus: AS, EL, HIS, HM, SED	$126,974.00	No
5.3	Bilingual Instructional Assistants	Provide language and instructional support across content areas Student Group Focus: AS, EL, HIS, SED	$261,161.00	No
5.4	English Language Instructional Specialist	Conduct formative assessments, monitor student progress, and provide push-in/pull-out support as needed Student Group Focus: AS, EL, HIS, SED	$30,916.00	No
5.5	Advancement Via Individual Determination (AVID) Emerge	Support the AVID program to accelerate academic language acquisition Student Group Focus: AS,EL	$61,731.00	No

Action #	Title	Description	Total Funds	Contributing
5.6	Refugees Empowering Peers (REP)	Provide refugee support, including education support, life skills training, and employment information Student Group Focus: AS	$25,000.00	No
5.7	After School Multilingual Tutoring	Provide Bilingual Instructional Assistants to support academic progress through after school tutoring Student Group Focus: EL, HIS, SED	$84,666.00	No
5.8	Social Emotional Learning Resources	Resources to support Positive Behavioral Interventions and Supports (PBIS), restorative practices, and trauma informed practice Student Group Focus: AS, EL, HM	$10,843.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
6	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Greer Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	2022-23 AA: -105.2 points AS: -122.6 points EL: -109.7 points HIS: -103.2 points SED: -106.2 points SWD: -158.1 points	2023-24 AA: -92.7 points (no longer lowest performing student group) AS: -109.4 points (no longer lowest		2025-26 AA: -102.2 points AS: -119.6 points EL: -106.7 points HIS: -100.2 points SED: -103.2 points SWD: -155.1 points	AA: 12.5 points AS: -13.2 points EL: 12.3 points HIS: 47.7 points SED: 19.9 points SWD: 24.5 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator		performing student group) EL: -97.4 points (no longer lowest performing student group) HIS: -55.5 points (no longer lowest performing student group) SED: -86.3 points (no longer lowest performing student group) SWD: -133.6 points (no longer lowest performing student group)			
6.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	New Metric: See year 1 data	2023-24 AA: -122.3 points EL: -97 points SED: -96.5 points		2025-26 AA: -119.3 points EL: -94 points SED: -93.5 points	New Metric. No difference to report.
6.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12.	2022-23 HM: 7.6%	2023-24 HM: 2.9% (no longer lowest performing student group)		2025-26 HM: 7.3%	-4.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - Suspension Indicator					
6.4	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	2022-23 TOM: 64.9%	2023-24 AS: 28.9% EL: 28.5% SWD: 53.8% TOM: 55.9% (no longer lowest performing student group) WH: 31.7%		2025-26 AS: 28.4% EL: 28.0% SWD: 53.3% TOM: 64.4% WH: 31.2%	AS: New metric. No difference to report. EL: New metric. No difference to report. SWD: New metric. No difference to report. TOM: -9% WH: New metric. No difference to report.

Goal Analysis [2024-25]

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

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

No substantive differences to actions as planned

Successes:

- Intervention teacher increased students receiving support: action 6.01
- Additional hours for the attendance clerk increased the focus on chronically absent students: action 6.03
- Vice principal provided additional supervision: action 6.04
- English Language Development teacher increased English learner support for newcomers: action 6.05
- Behavioral Support Assistant supported classroom behavior: action 6.06

Challenges:

- Russian Bilingual Instructional Assistant position was not filled until mid-year: action 6.02

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

Material differences from budgeted expenditures include previous actions 6.01, 6.02, 6.04, 6.05, 6.06, 6.07, and 6.08 for the following reasons:

- Hiring challenges
- Increased need for materials/supplies to implement action
- Salary differences from budgeted estimates

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

ELA:

- African American, Asian, English learner, Hispanic, socio-economically disadvantaged, and students with disabilities are no longer lowest performing on the 2024 Dashboard

Suspension:

- Homeless students are no longer lowest performing on the 2024 Dashboard

Chronic Absenteeism:

- Two or more race students are no longer lowest performing on the 2024 Dashboard

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

Actions revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2024 Dashboard:

Math: African American, English learner, socio-economically disadvantaged
Chronic Absenteeism: Asian, English learner, students with disabilities, white

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

Actions

Action #	Title	Description	Total Funds	Contributing
6.1	Math Intervention	Two additional teachers to allow more students access to early intervention, specifically in math Student Group Focus: AA, EL, SED	$158,491.00	No
6.2	Instructional Assistants	Three additional Instructional Assistant I positions to allow for more small group, one-on-one, and differentiated instruction as well as support assessments Student Group Focus: AA, AS, EL, SED, SWD, WH	$57,185.00	No
6.3	Behavioral Team	Behavioral team to provide push-in support for students, collect data, and make/implement behavioral plans to minimize time spent out of the classroom and overall classroom disruptions Student Group Focus: AA, AS, EL, SED, SWD, WH	$307,661.00	No
6.4	Campus Monitor	Support student behaviors through a push-in model to minimize time spent out of the classroom and overall classroom disruptions Student Group Focus: AA, As, EL, SED, SWD, WH	$90,508.00	No
6.5	Bilingual Instructional Assistant	Provide in-class support giving more access to English learner students in vocabulary and other elements throughout all content areas, specifically in math Student Group Focus: AA, EL, SED	$62,196	No

Action #	Title	Description	Total Funds	Contributing
6.6	Counselor	Increase student access to social-emotional, academic, and attendance support Student Group Focus: AA, AS, EL, SED, SWD, WH	$94,200.00	No
6.7	Attendance Clerks	Plan and implement programs to support attendance growth with school-wide programs that include goal setting, visuals, progress monitoring, home visits, resource alignment, and incentives to increase overall attendance and decrease chronic absenteeism Student Group Focus: AS, EL, SWD, WH	$14,124.00	No
6.8	Superior Sports	Superior Sports partnership to provide in school programs for students to increase engagement, appropriate social interactions, and a sense of belonging Student Group Focus: AS, EL, SWD, WH	$33,549.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
7	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Howe Avenue Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
7.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	2022-23 AA: -137.9 points WH: -103.4 points	2023-24 AA: -133.1 points (no longer lowest performing student group) AS: -105.8 points EL: -107.2 points HIS: -91.8 points		2025-26 AA: -134.9 points AS: -102.8 points EL: -104.2 points HIS: -88.8 points SED: -104.1 points SWD: -186.8 points	AA: 4.8 points AS: New metric. No difference to report EL: New metric. No difference to report

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator		SED: -107.1 points SWD: -189.8 points WH: -112.5 points		WH: -100.4 points	HIS: New metric. No difference to report SED: New metric. No difference to report SWD: New metric. No difference to report WH: -9.1 points
7.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -131.6 points EL: -111.6 points HIS: -121.8 points SED: -116.1 points WH: -101.8 points	2023-24 AA: -154.2 points AS: -117.6 points EL: -118.1 points HIS: -118.2 points (no longer lowest performing student group) SED: -122.3 points WH: -121.8 points		2025-26 AA: -128.6 points AS: -114.6 points EL: -108.6 points HIS: -118.8 points SED: -113.1 points WH: -98.8 points	AA: -22.6 points AS: New metric. No difference to report EL: -6.5 points HIS: 3.7 points SED: -2.1 points WH: -20 points
7.3	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 12.1%	2023-24 AA: 12.1% AS: 3.2% TOM: 0% (no longer lowest performing student group)		2025-26 AA: 11.8% AS: 2.9% TOM: 11.8%	AA: New metric. No difference to report. AS: New metric. No difference to report. TOM: -12.1%
7.4	Chronic Absenteeism: Percentage of students who were absent 10	New Metric: See year 1 data	2023-24 EL: 29.1% HIS: 58.7%		2025-26 EL: 28.6% HIS: 58.2%	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator					

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Tutoring after school provided additional instructional support: action 7.08
- Intervention teachers provided targeted, small-group instruction aligned with specific needs: actions 7.01, 7.03
- Professional development focused on differentiated instruction and supporting students with diverse learning needs: action 7.05
- A home visit program was established for students with high absence rates: 7.02
- Conflict resolution training was implemented for students and staff: 7.06

No challenges to the implementation of actions as planned

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

Material differences from budgeted expenditures include previous actions 7.01, 7.02, and 7.05 for the following reasons:

- Higher cost of professional development than budgeted estimates
- Hiring challenges
- Salary differences from budgeted estimates

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

ELA:
- African American students are no longer lowest performing on the 2024 Dashboard
- White students continue to be lowest performing on the 2024 Dashboard

Math:
- Hispanic students are no longer lowest performing on the 2024 Dashboard
- African American, English learner, socio-economically disadvantaged, and what students continue to be lowest performing on the 2024 Dashboard

Suspension:
- Two or more race students are no longer lowest performing on the 2024 Dashboard

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

Actions revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2024 Dashboard:

English Language Arts: Asian, English learner, Hispanic, socio-economically disadvantaged, students with disabilities, white
Math: African American, Asian, English learner, socio-economically disadvantaged, students with disabilities, white
Suspension: African American, Asian
Chronic Absenteeism: English learner, Hispanic

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

Actions

Action #	Title	Description	Total Funds	Contributing
7.1	English Language Arts Intervention	Provide differentiated academic support to improve student academic achievement and provide extended learning opportunities Student Group Focus: AS, EL, HIS, SED, SWD, WH	$151,171.00	No

Action #	Title	Description	Total Funds	Contributing
7.2	Behavior Support	Provide behavior support and recess support services Student Group Focus: AA, AS	$250,578.00	No
7.3	Math Intervention Support	Provide differentiated instruction to support various student academic needs at their instructional level. Student Group Focus: AA, AS, EL, SED, SWD, WH	$322,342.00	No
7.4	Social Emotional Support	Provide social-emotional support and school attendance intervention Student Group Focus: EL, HIS	$82,555.00	No
7.8				

Goals and Actions

Goal

Goal #	Description	Type of Goal
8	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Katherine Johnson Middle) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2023 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
8.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	2022-23 AS: -158.6 points WH: -130.3 points	2023-24 AA: -125.8 points AS: -164.7 points EL: -157.8 points HIS: -127.6 points SED: -141.7 points SWD: -161.6 points		2025-26 AA: -122.8 points AS: -155.6 points EL: -154.8 points HIS: -124.6 points SED: -138.7 points SWD: -158.6 points	2025-26 AA: New metric. No difference to report. AS: -6.1 points EL: New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator		WH: -143.1 points		WH: -127.3 points	HIS: New metric. No difference to report. SED: New metric. No difference to report. SWD: New metric. No difference to report. WH: -12.8 points
8.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 AA: -189.8 points AS: -195.4 points EL: -195.3 points SED: -178.3 points SWD: -236.8 points WH: -174 points	2023-24 AA: -200.4 points AS: -215.3 points EL: -207.6 points LTEL: -222.2 points SED: -199.1 points SWD: -218 points (No longer lowest performing student group) WH: -180.8 points		2025-26 AA: -186.8 points AS: -192.4 points EL: -19523 points LTEL: -219.2 points SED: -175.3 points SWD: -233.8 points WH: -171 points	AA: -11.6 points AS: -19.9 points EL: -12.3 points LTEL: New metric. No difference to report. SED: -20.8 points SWD: 18.8 points WH: -6.8 points
8.3	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	New Metric: See year 1 data	2023-24 EL: 31%		2025-26 EL: 33%	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
8.4	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 21.1%	2023-24 AA: 25.3% TOM: 16.3% (no longer lowest performing student group)		2025-26 AA: 25.0% TOM: 20.8%	AA: New metric. No difference to report. TOM: -4.8%
8.5	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	New Metric: See year 1 data	2023-24 AA: 60.7% HM: 70.1% TOM: 51.3%		2025-26 AA: 60.2% HM: 69.6% TOM: 50.8%	New metric. No difference to report.

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Working with outside vendor/consultant is showing academic growth: actions 8.01, 8.02
- Social Worker is providing attendance support: action 8.03
- Behaviorists are supporting student behavior: action 8.03

Challenges:

- Hiring challenges have impacted hiring: action 8.01

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

Material differences from budgeted expenditures include previous actions 8.01, 8.02, and 8.03 for the following reasons:

- Hiring challenges
- Professional learning costs above budgeted estimates
- Salary differences from budgeted estimates

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

ELA:

- Asian and white students continue to be lowest performing on the 2024 Dashboard

Math:

- Students with disabilities are no longer lowest performing on the 2024 Dashboard
- African American, Asian, English learner, socio-economically disadvantaged and white students continue to be lowest performing on the 2024 Dashboard

Suspension:

- Two or more race students are no longer lowest performing on the 2024 Dashboard

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

Actions revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2024 Dashboard:

English Language Arts: African American, Asian, English learner, Hispanic, socio-economically disadvantaged, white
Math: African American, Asian, English learner, Hispanic, socio-economically disadvantaged, white
English Learner Progress: EL
Suspension: African American
Chronic Absenteeism: African American, homeless, two or more races

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

Actions

Action #	Title	Description	Total Funds	Contributing
8.1	Attendance Support	Work with students and families to improve attendance and provide incentives for student behavior to be on time to class every school day Student Group Focus: AA, HM, TOM	$298,426.00	No
8.2	Behavior Support	Provide professional development, Social Emotional Learning opportunities, and incentives to support student behavior Student Group Focus: AA	$255,205.00	No
8.3	Additional English Language Arts Support	Provide in-class support to students with language and/or learning barriers Student Group Focus: AA, AS, EL, HIS, SED, SWD, WH	$67,385.00	No
8.4	Additional Math Instructional Support	Provide additional staff for instructional support and professional development to improve instructional practices Student Group Focus: AA, AS, EL, HIS, LTEL, SED, WH	$67,385.00	No
8.5	English Language Development Classroom Support	Provide professional development and support for English Language Development classrooms to increase oral language Student Group Focus: EL	$43,121.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
9	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (San Juan High) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
9.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	2022-23 HIS: -73.2 points	2023-24 HIS: -74.3 points SED: -73.8 points		2025-26 HIS: -70.2 points SED: -70.8 points	HIS: -1.3 points SED: New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator					
9.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	2022-23 HIS: -175.9 points SED: -167.1 points WH: -155.5 points	2023-24 HIS: -172.6 points (no longer lowest performing student group) SED: -169 points WH: -140.5 points (no longer lowest performing student group)		2025-26 HIS: -172.9 points SED: -164.1 points WH: -152.5 points	HIS: 3.3 points SED: -1.9 points WH: 15 points
9.3	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	2022-23 EL: 29.3%	2023-24 EL: 43.4% (no longer lowest performing student group)		2025-26 EL: 31.3%	EL: 14.1%
9.4	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator.	New Metric: See year 1 data	2023-24 EL: 7.1% SED: 18%		2025-26 EL: 9.1% SED: 20%	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - College/Career Indicator					
9.5	Suspension Rate: Percentage of students who were suspended for an aggregate total of one full day or more anytime during the school year in TK-12. California School Dashboard - Suspension Indicator	2022-23 TOM: 19.6%	2023-24 EL: 15.3% HIS: 21.3% HM: 30.6% LTEL: 26.7% SED: 20.9% SWD: 25% TOM: 29.3% WH: 12.6%		2025-26 EL: 15.0% HIS: 21.0% HM: 30.3% LTEL: 26.4% SED: 20.6% SWD: 24.7% TOM: 19.3% WH: 12.0%	EL: New metric. No difference to report. HIS: New metric. No difference to report. HM: New metric. No difference to report. LTEL: New metric. No difference to report. SED: New metric. No difference to report. SWD: New metric. No difference to report. TOM: 9.7% WH: New metric. No difference to report.

Goal Analysis [2024-25]

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

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

No substantive differences to the actions as planned

Successes:

- Translation tools purchased to provide support to English learners in core courses: action 12.06

- Additional teachers provided lower teacher to student ratios in English and math classrooms: actions 12.02 and 12.03

Challenges:
- Hiring challenges affected the action implementation: actions 12.01, 12.04, 12.05

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

Material differences from budgeted expenditures include previous actions 12.01, 12.02, and 12.04 for the following reasons:
- Hiring challenges
- Salary differences from budgeted estimates

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

ELA:
- Hispanic students continue to be lowest performing on the 2024 Dashboard

Math:
- Hispanic and white students are no longer lowest performing on the 2024 Dashboard
- Socio-economically disadvantaged students continue to be lowest performing on the 2024 Dashboard

English Learner Progress:
- English learner students are no longer lowest performing on the 2024 Dashboard

Suspension:
- Two or more race students continue to be lowest performing on the 2024 Dashboard

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

San Juan High has moved from Goal 12 to Goal 9

Actions revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2024 Dashboard:

English Language Arts: Hispanic, socio-economically disadvantaged
Math: socio-economically disadvantaged
Graduation Rate: English learner
College and Career: English learner, socio-economically disadvantaged

Suspension: English learner, Hispanic, homeless, long-term English learner, socio-economically disadvantaged, students with disabilities, two or more races, white

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

Actions

Action #	Title	Description	Total Funds	Contributing
9.1	Differentiated Instructional Support	Support various student language profiles and needs in core content classes specifically English and math Student Group Focus: EL, SED	$150,558.00	No
9.2	Intervention Support	Provide summer support for incoming and home visits for students in need of additional support, as well as providing alternatives to suspension through intervention that allows students to work on behavior lessons and return to class Student Group Focus: EL, HIS, HM, LTEL, SED, SWD, TOM, WH	$112,103.00	No
9.3	English Language Arts Co-Teacher	Co-teachers are teamed up to allow for targeted learning support for English Language Arts instruction Student Group Focus: HIS, SED	$98,226.00	No
9.4	Math Co-Teacher	Co-teachers are teamed up to allow for targeted learning support for math instruction Student Group Focus: SED	$80,417.00	No

Action #	Title	Description	Total Funds	Contributing
9.5	Academic Assessment Coordinator	Track assessment data, provide academic counseling support, and serve as coordinator for Equal Opportunity Schools (EOS), English Language Proficiency Assessments for California (ELPAC), and California Assessment of Student Performance and Progress (CAASPP) Student Group Focus: EL, HIS, HM, LTEL, SED, SWD, TOM, WH	$131,434.00	No
9.6	Outside and Flexible Learning Environments	Outside learning spaces to engage learners with space to work in groups, provide for movement, and encourage student reflection Student Group Focus: EL, HIS, HM, LTEL, SED, SWD, TOM, WH	$11,781.00	No
9.7	Extended Learning Time	Provide Instructional Assistants (IAs) to provide afterschool academic support for math and English Language Arts (ELA) Student Group Focus: HIS,SED	$70,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
10	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Cameron Ranch Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
10.1	English Language Arts (ELA) State Assessment: Distance from standard met in ELA as measured by the CAASPP.	New Metric: See year 1 data	2023-24 EL: -107.9 points SED: -81.4 points Wh: -104.3 points		2025-26 EL: -104.9 points SED: -78.4 points Wh: -101.3 points	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - English Language Arts Indicator					
10.2	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP. California School Dashboard - Mathematics Indicator	New Metric: See year 1 data	2023-24 EL: -97.1 points		2025-26 EL: -94.1 points	New metric. No difference to report.
10.3	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	New Metric: See year 1 data	2023-24 EL: 40%		2025-26 EL: 42%	New metric. No difference to report.
10.4	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8.	New Metric: See year 1 data	2023-24 AA: 42.6% AS: 23.2% EL: 23.8% TOM: 35.3%		2025-26 AA: 42.1% AS: 22.7% EL: 23.3% TOM: 34.8%	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - Chronic Absenteeism Indicator					

Goal Analysis [2024-25]

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

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

N/A

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

N/A

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

N/A

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

Cameron Ranch qualified for Equity Multiplier funds in 2025-26 and is now Goal 10

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

Actions

Action #	Title	Description	Total Funds	Contributing
10.1	Academic Intervention	Provide differentiated instruction to support identified student groups Student Group Focus: EL, SED, WH	$249,913.00	No

Action #	Title	Description	Total Funds	Contributing
10.2	School Counselor	Provide Social-Emotional Learning support to identified student groups Student Group Focus: AA, AS, EL, SED, TOM, WH	$80,483.00	No
10.3	Field Trips (Extended Learning Opportunities)	Provide academic field trip experiences to support identified student groups Student Group Focus: AA, AS, EL, SED, TOM, WH	$31,922.00	No
10.4	Academic Tutoring	Provide differentiated instruction to support identified student groups Student Group Focus: EL, SED, WH	$95,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
11	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (Dyer-Kelly Elementary) - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.	Equity Multiplier Focus Goal

State Priorities addressed by this goal.

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Schools with socioeconomically disadvantaged rates of +70% and non-stability rates of +25% are eligible to receive state Equity Multiplier Funds. (Non-Stability Rate = Percent of student who do not complete 180 instructional days at one school)

The State requirements to access these funds include developing at least one focus goal that addresses:

- All pupil groups that have the lowest performance level on one or more state indicators on the California School Dashboard.
- Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators.

School sites receiving Equity Multiplier funds engaged their educational partners to identify the unique needs of the student groups with one or more lowest performance levels on a 2024 Dashboard state indicator. Based on a review and analysis of educational partner input and state/local data, Equity Multiplier schools developed LCAP actions that are principally directed to improving outcomes in the required areas.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
11.1	Mathematics State Assessment: Distance from standard met in math as measured by the CAASPP.	New Metric: See year 1 data	2023-24 EL: -133.1 points HIS: -129.3 points SED: -130.7 points WH: -129.9 points		2025-26 EL: -130.1 points HIS: -126.3 points SED: -127.7 points WH: -126.9 points	New metric. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - Mathematics Indicator					
11.2	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC. California School Dashboard - English Learner Progress Indicator	New Metric: See year 1 data	2023-24 HIS: -104.4 points		2025-26 HIS: -101.4 points	New metric. No difference to report.
11.3	Chronic Absenteeism: Percentage of students who were absent 10 percent more of the instructional days they were expected to attend in TK-8. California School Dashboard - Chronic Absenteeism Indicator	New Metric: See year 1 data	2023-24 HIS: 45.7%		2025-26 HIS: 45.2%	New metric. No difference to report.

Goal Analysis [2024-25]

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

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

N/A

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

N/A

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

N/A

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

Dyer-Kelly qualified for Equity Multiplier funds in 2025-26 and is now Goal 11

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

Actions

Action #	Title	Description	Total Funds	Contributing
11.1	Academic Intervention	Intervention teachers to provide targeted, small-group instruction to students struggling with math and literacy Student Group Focus: EL, HIS, SED, WH	$379,402.00	No
11.2	School Community Workers	Support on-time, daily attendance by identifying students in need of intervention and providing support, including site-level resources, district support, home visits and connection to resources available through community partnership	$111,200.00	No

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: HIS		
11.3	Instructional Assistant	Instructional Assistants (IAs) to provide individualized attention to close student achievement gaps, particularly in math and English Language Arts (ELA) Student Group Focus: EL,HIS,SED,WH	$75,000.00	No
11.4	Technology	Chromebooks, iPads, and translators to support personalized learning in math and improve reading, writing, and comprehension skills by providing students with access to targeted support in areas like number sense, operations, and problem-solving in addition to digital literacy tools and apps designed to enhance phonics, vocabulary, and reading comprehension Student Group Focus: EL,HIS, SED, WH	$100,000.00	No
11.5	Family Literacy Night	Host family engagement events to support English Language Arts (ELA) development, especially for students who may be struggling with reading and writing skills, by offering families practical strategies to support literacy at home Student Group Focus: EL,HIS,SED,WH	$45,000.00	No
11.6	Curriculum and Supplemental Instruction	Provide supplemental curriculum to focus on building strong foundations in math concepts, reading, listening comprehension, and writing Student Group Focus: EL,HIS,SED,WH	$75,000.00	No

Action #	Title	Description	Total Funds	Contributing
11.7	Health and Safety	Invest in health and safety measures to create a more engaging, supportive school environment and promote school connectedness with families to support student attendance Student Group Focus: HIS	$25,739.00	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$75,108,473.00	$3,590,833.00

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
17.323%	0.000%	$0.00	17.323%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	**Action:** Co-Teachers at Dyer Kelly **Need:** Language development, accelerated learning. **Scope:** Schoolwide	Co-teachers to provide students more individualized learning and support, reduce ratio in classes, tailored instruction and feedback. Student Group Focus: EL	English Language Learner State Assessment, English Language Learner Reclassification

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	**Action:** Elementary K-8 Director **Need:** Student and staff supervisory support for school site administration and systemic initiatives. **Scope:** LEA-wide	School directors to: • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	ELA State Assessment, Math State Assessment
1.3	**Action:** College Career Readiness Counseling **Need:** College and career readiness counseling for guidance on post-secondary options, financial aid, and language support. **Scope:** LEA-wide	College and career readiness counseling to provide: • Tailored guidance on post-secondary options, financial aid, and language support • Socio-emotional support that addresses barriers to academic success and fosters holistic development Student Group Focus: EL, LI	College and Career Indicator
1.5	**Action:** College/Career Center Technicians **Need:** Tailored college career support, including language assistance, financial guidance, culturally sensitive resources, mentorship, access to scholarships, and college application assistance. **Scope:**	Provide students with access to financial aid workshops, college application workshops, visits with college representatives, and college visitations. Student Group Focus: EL, LI	College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
1.6	**Action:** Dual Enrollment Textbooks **Need:** Equitable access to required dual enrollment course materials for academic success such as library resources and textbooks options including digital formats. **Scope:** LEA-wide	Provide students in dual enrollment classes with free textbooks to take college classes. Student Group Focus: EL, LI	College and Career Indicator
1.7	**Action:** Advancement Via Individual Determination (AVID) **Need:** • Academic support, college preparatory courses, tutoring, and mentorship • Critical thinking, organization, and study skills • Access to college through personalized guidance, financial aid assistance, and a supportive community **Scope:** LEA-wide	AVID offers language support, tutoring, and mentorship tailored to English Learner (EL) students. For low-income students, it provides guidance on college admissions and financial aid. Both student groups receive skill-building, a supportive community, and equitable access to college. Student Group Focus: EL, LI	College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.8	**Action:** Career Technical Education (CTE) **Need:** EL and low-income students in CTE classes need language support, access to technology and resources, hands-on training, career guidance, personalized instruction, mentorship, and pathways to higher education to ensure they acquire skills and credentials for college and career readiness **Scope:** LEA-wide	Ensure students enrolled in CTE courses acquire the skills and credentials for college and career readiness by providing: • Language supports for English Learner (EL) students • Resources to bridge socio-economic disparities • Hands-on training and career guidance • Personalized instruction and mentorship Student Group Focus: EL, LI	CTE Completion
1.9	**Action:** Multi-Tiered System of Supports (MTSS): Academic Interventions **Need:** Instruction focused on skills to build students' ability to access curriculum. **Scope:** LEA-wide	Academic Intervention Specialists assigned to sites to provide small group and/or individual intervention in reading and/or math. Students are identified through skills screening and working within the system at the school site. Student Group Focus: EL, FY, LI, HM	ELA State Assessment, Math State Assessment
1.11	**Action:** Bilingual Instructional Assistants (BIAs) **Need:** Students currently in the English Learner Program need additional support including interpretation and translation in primary language of key concepts outside English Language Development.	BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach.	ELA State Assessment, Math State Assessment, Science State Assessment, English Language Learner Reclassification

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.12	**Action:** TK-12 Core Subject Area Intervention **Need:** Students performing below grade level standards on ELA State Assessment and Math State Assessment **Scope:** LEA-wide	Allocate and expand certificated personnel to address TK-12 learning needs, with an emphasis on unduplicated students, in core subject area essential standards, such as elementary/TK-8 intervention teachers and additional middle and high school math sections Student Group Focus: EL, LI, FY, HM	ELA State Assessment, Math State Assessment
1.13	**Action:** Summer Math Learning **Need:** Students performing below grade level standards in math **Scope:** LEA-wide	Provide extended learning opportunities during summer for targeted student groups to accelerate growth towards math standards Student Group Focus: EL, LI	Math State Assessment
1.16	**Action:** Equal Opportunity Schools (EOS) **Need:** English Learners, low income, African American, students with disabilities are underrepresented in AP classes	EOS provides workshops, professional development, data analysis, and site support to increase enrollment in Advanced Placement courses for priority student groups Student Group Focus: EL, LI	College and Career Indicators (AP or IB Exam Performance)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.17	**Action:** iReady License, Professional Development, and Implementation Support **Need:** Below grade level standards in math and reading **Scope:** LEA-wide	Implement and provide professional learning related to i-Ready, which provides targeted support based on diagnostic data for students below grade level in math and reading Student Group Focus: EL, LI	ELA State Assessment, Math State Assessment
1.18	**Action:** Professional Learning and Implementation of Math Programs **Need:** Below grade level standards in math **Scope:** LEA-wide	Provide professional learning opportunities focused on intervention strategies and resources, implementation of new curriculum, instructional strategies that meet the needs of all students, equitable grading practices, and network collaboration. Build a tiered system of support for teachers to implement early intervention and assessment guided instruction Student Group Focus: EL, LI	Math State Assessment
1.19	**Action:** Math Support for Grades 6-8 **Need:** Below grade level standards in math	0.2 Full Time Equivalent (FTE) intervention teacher provided to accelerate growth toward math proficiency Student Group Focus: EL, LI	Math State Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.26	**Action:** Instructional Assistants to Support TK-2 Classrooms **Need:** • Increase group learning opportunities • Increase classroom academic support • Provide more hands-on learning opportunities **Scope:** LEA-wide	Recruit, hire, increase and retain Instructional Assistants (IAs) to support TK-2 classrooms with academic progress Student Group Focus: EL, LI, FY, HM	ELA State Assessment, Math State Assessment
1.28	**Action:** K-2 Reading Difficulties Screener **Need:** Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to make connections, infer meaning, and engage deeply with texts EL: English learners may have limited exposure to academic language and explicit phonics instruction affecting their language acquisition.	Reading screeners provide insights into areas where English Learners (EL) may need additional support. Based on the results of the reading screener, practitioners can target specific areas of literacy development Student Group Focus: EL, LI	Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
1.29	**Action:** Elementary Literacy Professional Learning **Need:** Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to make connections, infer meaning, and engage deeply with texts English Learner: Limited exposure to academic language and explicit language instruction affects comprehending and analyzing complex texts across subjects **Scope:** LEA-wide	Elementary literacy professional learning focused on: • Language Essentials for Teachers of Reading and Spelling (LETRS) training for 25 teachers • Training and planning time on Benchmark K-5 English Language Arts (ELA) curriculum Student Group Focus: EL, LI	ELA State Assessment, Implementation of State Academic Standards
1.30	**Action:** Secondary Literacy Professional Learning **Need:** Low Income: Limited access to reading materials at home and fewer opportunities for reading practice affect reading and comprehension; limited background knowledge on certain topics affects ability to	Designing Literature Circles in English Language Arts (ELA) will provide access to culturally diverse novels aligned with the Social Justice Standards. Teacher Literature Circles using the adopted curriculum materials and alternative texts in partnership with our English Language Development (ELD) department will be more culturally responsive and relevant to students. Training and planning time for teachers on SpringBoard curriculum will make it accessible for	ELA State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	make connections, infer meaning, and engage deeply with texts English Learner: Limited exposure to academic language and explicit language instruction affects comprehending and analyzing complex texts across subjects **Scope:** LEA-wide	English learners, including newcomers, and students with disabilities. Access to rigorous, engaging, relevant reading materials that students choose will also benefit all students Student Group Focus: EL, LI	
1.31	**Action:** State Seal of Civic Engagement and Civic Education **Need:** Low Income: • Limited access to extracurricular activities, volunteer opportunities, and civic engagement initiatives due to financial constraints or lack of transportation • Challenges related to awareness of community issues, as their focus may be on immediate concerns such as basic needs and financial stability **Scope:** LEA-wide	Youth Participatory Action Research (YPAR) training, Sacramento County Office of Education (SCOE) Civics Partnership, Mock Trial, Voter Education, and Civic Summit will provide teachers with collaboration time, knowledge, and skills to facilitate interdisciplinary student-led research projects that address issues relevant to their community Student Group Focus: LI	College and Career Indicator
1.32	**Action:** Strategic Literacy Plans	Establish shared understanding and vocabulary around literacy for teachers, examine and redesign the master schedule to facilitate literacy learning,	ELA State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: • Low Income: Limited access to reading materials and practice can hinder efficient text comprehension due to limited background knowledge • EL: English learners may lack exposure to academic language and explicit phonics instruction, impacting language acquisition **Scope:** Schoolwide	pilot and purchase foundational literacy skills materials, and promote literacy with families Student Group Focus: EL, LI	
1.33	**Action:** Director, Secondary (50%) **Need:** Increase graduation rates and A-G completion rates **Scope:** LEA-wide	School director to: • Oversee educational programs, policies, and resources, ensure curriculum standards are met, and promote equity and inclusivity • Collaborate with school principals, teachers, and staff to implement district initiatives and professional development Student Group Focus: EL, LI	College and Career Indicator
1.35	**Action:** High School Math Support **Need:** Below grade level standards in math **Scope:**	Additional high school math teachers to implement co-teaching or class size reduction support in IM 1 and math credit recovery courses Student Focus Group: EL, LI, FY, HM	Math State Assessment

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
1.36	**Action:** System of Professional Growth (SPG) **Need:** Differentiated standards-based instruction aligned to individual student needs using evidence-based practices **Scope:** LEA-wide	During the learning-focused supervision process, facilitators observe instruction and have reflective conversations on how to differentiate student support based on evidence and research-based practices Student Group Focus: EL, FY, LI, HM	Implementation of State Academic Standards
1.37	**Action:** Next Generation Science Standards (NGSS) **Need:** • Students in the identified groups are not consistently receiving NGSS aligned science instruction, especially in grades TK-6 • Use of the existing materials and integration of science and engineering practices are inconsistent for all student groups • Science safety so science teachers can plan for and provide hands-on science labs and experiences **Scope:** LEA-wide	This action provides funding for professional learning, strategic support for effective implementation of NGSS science and engineering practices, collaboration by grade level and/or science course, and ongoing support from outside science safety vendor Student Group Focus: EL, LI	Science State Assessment, Implementation of State Academic Standards

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.38	**Action:** Advance Placement and Counselor Summer Training **Need:** Access to college/career and rigorous courses **Scope:** LEA-wide	College board summer registration fees for Advance Placement (AP) summer training and fees only for counselor registrations for training to support college and career Student Group Focus: EL	College and Career Indicators (AP or IB Exam Performance)
1.39	**Action:** Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events **Need:** Access to college/career and Free Application for Federal Student Aid/California Dream Act Application(FAFSA/CADAA) **Scope:** LEA-wide	PSAT/NMSQT will be funded for all 10th and 11th grade students during the school day as an opt-in. Cash for College events will be held at least four high schools regionally to support Free Application for Federal Student Aid/California Dream Act Application (FAFSA/CADAA) completion Student Group Focus: EL, LI	College and Career Indicator (CCI Rate)
1.40	**Action:** Naviance Support/6th Grade Program **Need:** • Access to college and career readiness in Elementary • SEL and Interest inventories **Scope:**	Counselor will visit K-6 sites without a site-based school counselor to deliver the Naviance tasks in the 6th-grade scope and sequence: Strengths Explorer, Academic Smart Goal and Career, Road Trip Nation Student Group Focus: EL, LI	College and Career Indicator

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
1.41	**Action:** District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career **Need:** • Additional resources and support to address the needs of our EL, LI, FY, HM students, lowest performing student groups and schools • Access, usage, and shared understanding of data across the district • Analyzing data, understanding root causes, developing and implementing changes, and monitoring progress • State requires that districts reserve 2% of the allocated funding for economic uncertainties **Scope:** LEA-wide	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	English Language Learner State Assessment, Math State Assessment, English Language Learner State Assessment, College and Career Indicator
2.1	**Action:** Immunization Clinic **Need:** Access to affordable/free immunizations for students, especially refugees, foster youth, and homeless	Nurse to provide immunizations to students, especially refugee, foster youth, and homeless students Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
2.6	**Action:** La Entrada Alternative Continuation School **Need:** • Continuation high schools require funding for specialized personnel, including counselors, to support at-risk students • Additional resources are needed for supplies such as textbooks and technology as well as equipment to facilitate academic and career success **Scope:** Schoolwide	Specialized personnel provide individualized support to address students' academic and socio-emotional needs. Provide materials such as textbooks to support curriculum delivery, and technology to enhance learning opportunities Student Group Focus: EL, LI	Graduation
2.7	**Action:** Credit Recovery **Need:** • Opportunities to catch up on missed coursework • Access to higher education and career pathways, timely graduation, and eligibility for college • Support to decrease dropout rates and increase graduation rates	Provide an online curriculum which will provide flexible scheduling, individualized instruction, language support, access to resources, and targeted support through personalized credit recovery programs integrated into the school day Student Group Focus: EL, LI	Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide		
2.9	**Action:** Summer School: Independent Study **Need:** • Low-income and English Learner (EL) students in independent study summer school require differentiated support, including language assistance, access to technology, and personalized instruction • Flexible scheduling and resources to address socio-economic challenges **Scope:** LEA-wide	Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship. Student Group Focus: EL, LI	Graduation
2.10	**Action:** Summer School: Seat Based **Need:** • English Learner (EL) and low-income students in seat-based summer school need intensive instruction, language support, access to resources, and personalized guidance to meet college and career goals	Provide resources such as textbooks and technology, personalized guidance to ensure progress towards college and career goals, and intensive instruction focused on academic gaps such as language support to address comprehension Student Group Focus: EL, LI	Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Remediation and credit recovery to address academic and socio-economic needs effectively **Scope:** LEA-wide		
2.11	**Action:** Multi-Tiered System of Supports (MTSS): High School Supports **Need:** Increased access at school to counseling, mental health and academic supports **Scope:** LEA-wide	Additional Full-Time Equivalent (FTE) staff on high school sites to provide direct support to students Student Group Focus: EL, FY, LI, HM	Graduation
2.12	**Action:** Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS) **Need:** • Access to mental health supports and counseling • Increase supervision and safety on campus **Scope:** LEA-wide	Support for site teams in developing their prevention and intervention programs, allocation of resources to sites, and tracking of interventions and data Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.13	**Action:** Site-Based Counselor Ratio **Need:** Access to mental health supports, counseling, college and career readiness, and academic skill development **Scope:** LEA-wide	Site-based school counselors to: • Provide tier 1 intervention in college career, personal, social, and academic support • Lower ratios of site-based counselors • More exposure and intervention in tier 1 and tier 2 Student Group Focus: EL, LI	Graduation
2.14	**Action:** Integrated Math 1 Teachers High School **Need:** Students performing below grade level standards in math **Scope:** LEA-wide	Teacher support in high school IM 1 classrooms to reduce staff-to-student ratios and accelerate student progress toward grade-level math proficiency Student Group Focus: EL, LI	Broad Course of Study
2.16	**Action:** Student Support Services Mobile **Need:** Basic needs, school supplies, attendance support for homeless San Juan families **Scope:** LEA-wide	Student Services vehicle that goes to school sites and San Juan events to distribute basic needs and school supplies such as backpacks, food, and attendance information Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance
2.17	**Action:** Attendance Improvement Program	Staff to attend attendance meetings, School Attendance Review Boards (SARBs), run	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: Basic needs, school supplies, attendance support for San Juan families **Scope:** LEA-wide	attendance data, and provide incentives for students Student Group Focus: EL, FY, LI, HM	
2.19	**Action:** Physical Education Professional Learning **Need:** Increased attendance, engagement, and sense of belonging **Scope:** LEA-wide	Provide professional learning opportunities focused on implementation of newly adopted standards, curriculum and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration Student Group Focus: EL, LI	Broad Course of Study (TK-5, 6-8, 9-12)
2.20	**Action:** District Supports for Continuous Improvement: Chronic Absenteeism, Graduation **Need:** • Additional resources and support to address the needs of our EL, LI, FY, HM students, lowest performing student groups and schools • Access, usage, and shared understanding of data across the district • Analyzing data, understanding root causes, developing and implementing changes, and monitoring progress	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard	Chronic Absenteeism, Graduation

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• State requires that districts reserve 2% of the allocated funding for economic uncertainties **Scope:** LEA-wide	• Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	
2.21	**Action:** Secondary Teacher on Special Assignment (TOSA): Math **Need:** English learners and low-income students in grades 6-12 require language support, culturally relevant instruction, equitable access to resources, strategies to reduce math anxiety, differentiated instruction, and access to high-quality instructional resources to succeed in math **Scope:** Schoolwide	Math TOSA provide professional learning, mentorship, resources, and classroom support to teachers focused on student engagement, culturally relevant instruction, differentiation techniques, and methods to reduce math anxiety, build confidence and self-efficacy Student Group Focus: EL, LI	Broad Course of Study (6-8, 9-12)
2.22	**Action:** Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math **Need:** Elementary-aged low-income and English Learner students face challenges in language arts and math, necessitating tailored support. Foundational skills in reading and early numeracy are pivotal. Customized language	Elementary math and ELA TOSAs provide professional learning to support effective instructional strategies, differentiation techniques, and culturally relevant instruction, including support for early numeracy and foundational reading skills Student Group Focus: EL, LI	Required State: Broad Course of Study (TK-5)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	support, culturally relevant instruction, and differentiated teaching strategies are vital to their academic success **Scope:** Schoolwide		
2.26	**Action:** English Language Arts (ELA) and Math Program Specialists **Need:** • ELA and math support in both elementary and secondary • ELA: Assistance with language acquisition, vocabulary development, and comprehension skills • Math: Extra help with foundational concepts, problem-solving strategies, and language support for mathematical understanding **Scope:** LEA-wide	The Program Specialist positions: • Ensure alignment with standards and frameworks for many district initiatives • Provide targeted professional learning for teachers in effective instructional strategies • Facilitate the selection and implementation of evidence-based curricula and resources • Foster collaboration among educators, offer differentiated support, and monitor student progress Student Group Focus: EL, LI	Broad Course of Study (TK-5, 6-8, 9-12)
3.2	**Action:** Mental Health Support **Need:** Increase access to mental health and counseling supports	Direct mental health supports provided to students in need of Tier III behavioral and mental health services provided by district staff along with outside referral services provided by Care Solace to assist students and families in navigating the mental health system to obtain access to clinical services outside of the school system	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	Student Group Focus: EL, FY, LI, HM	
3.3	**Action:** Campus Supervision **Need:** Social-emotional support and supervision **Scope:** Schoolwide	Campus recreation aides support students with peer conflict resolution and provide safety and supervision for students during non-instructional times during the school day Student Group Focus: EL, LI	Connectedness, Safety
3.4	**Action:** Title 1 Vice Principals (Preschool through 8th grade) **Need:** Problem solving skills, social-emotional support, relationships with staff **Scope:** LEA-wide	Vice principals to proactively help students with problem solving skills, building relationships with students and staff, and support alternative discipline practices and restorative practices when students return from disciplinary action Student Group Focus: LI	Suspension, Connectedness, Safety
3.5	**Action:** Conflict Mediation District Initiated Absences (DIAs) **Need:** Conflict resolution for sustainable school culture and climate **Scope:**	Facilitate communication between staff members, resolve conflicts, and support a collaborative learning environment and healthy school culture Student Group Focus: EL, LI	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.6	**Action:** Equitable Access and Outcomes **Need:** • Increased access to colleges and more information and access to all post-high school graduation options • Increase awareness and support towards graduation and scholarships (Mira Loma Students For Change) **Scope:** LEA-wide	Provide access to information, resources, warm handoffs, applications, scholarships, college visits, and support for Historically Black Colleges and University College Fair Student Group Focus: El, LI	Connectedness
3.7	**Action:** Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP) **Need:** Translation support, district/community resources, academic and social-emotional learning supports at home **Scope:** LEA-wide	Supports for programs: • Translators to provide services at outreaches • Time cards for site and district staff who participate in outreaches after contracted hours • Site training for NLP, APTT, community asset mapping, parent-teacher home visits, and professional learning opportunities to deepen/expand initiatives Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement
3.8	**Action:** FACE Mobile and Family Services **Need:**	FACE Mobile and Family Outreach Supports: • Full-time staff member to talk with families, determine needs and supports	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Knowledge about district/community resources • Academic/social-emotional learning supports at home • Access to immediate resources without transportation/technology barrier • Building of capacity with staff, families, and community partners **Scope:** LEA-wide	available, and connect them with district/community resources • Purchasing of resources to help families with academic and social-emotional student support at home • Items and materials to help reduce barriers and provide access to families who visit the FACE Mobile or other tabling outreach • Professional learning for staff and families around the FACE Mobile, family engagement, and educational enrichment through outreach opportunities • Time cards for site and district staff who participate in outreaches after contracted hours Student Group Focus: EL, FY, LI, HM	
3.9	**Action:** Summer Family Engagement **Need:** • Family engagement opportunities within the community • Parent/family leadership • Outdoor enrichment • Culturally diverse experiences • Group learning opportunities • Knowledge about district/community resources and partnerships **Scope:**	Summer Family Camps Support: • Contracting with Sierra Nevada Journeys, Camp Winthers, and other community partners to help provide enrichment to families • Time cards for site and district staff, including interpreters, who participate in these camps outside of contracted hours • Materials and supplies for enrichment at the camps • Transportation for families who need it to attend Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.12	**Action:** Workforce Diversity, Recruitment, Retention **Need:** Increase the recruitment and retention for high quality employees that will meet the diverse needs of our student population **Scope:** LEA-wide	Workforce diversity, recruitment, and retention efforts include: • Job fairs • Recruitment materials and supplies • Specific training on meeting the needs of the diverse population Student Group Focus: EL, LI, SWD	Connectedness, Credentialed Staffing
3.15	**Action:** Additional Staffing for Safe Environments **Need:** Increase supervision and safety on campus **Scope:** LEA-wide	Additional Full-Time Equivalent (FTE) provided to each site for smaller student-to-staff ratios during recess and passing periods, and to establish trusting relationships with students Student Group Focus: EL, FY, LI, HM	Suspension, Expulsion, Connectedness, Safety
3.16	**Action:** Support Center Leadership Team Stipends **Need:** Access to counseling, mental health, and academic support **Scope:** LEA-wide	Student Support Center (SSC) leadership team to provide guidance and input into the professional learning for the Student Support Center team focused on providing direct supports and interventions to students Student Group Focus: EL, FY, LI, HM	Suspension, Connectedness
3.17	**Action:** Behavior and Systems Support	Board Certified Behavior Analysts (BCBA) to provide greater access to individualized supports	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: • Increase access to mental health support • Increase interventions for behavior needs • Increase awareness of available supports **Scope:** LEA-wide	for students who are struggling with regulation and behavior. BCBA and mental health teams will build a system for coordinated support for identified students. Coordinator will provide practitioners direct support to ensure accuracy of intervention documentation and use of data in decision making Student Group Focus: EL, FY, LI, HM	
3.18	**Action:** Student Support Center **Need:** Access to mental health supports and counseling **Scope:** LEA-wide	Student Support Center supports that include: • Administrator to develop and refine program, supervise employees, and collect data • Clerical staff to support program needs • Utilize SAEBRS universal screener to identify students who are at-risk in the areas of academics, behavior, and emotional well-being • Utilize Unified Insights MTSS Dashboard to track interventions and supports provided to students • Staff to provide students with mental health support, social skills instruction, and individual counseling supports as needed with referrals to outside agencies for identified needs of students and/or families Student Group Focus: EL, FY, LI, HM	Suspension, Connectedness

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.20	**Action:** Navigate 360 **Need:** • Bullying and disruptive behavior • Access to resources • Current home suspension rates for low-income, foster youth, McKinney-Vento **Scope:** LEA-wide	Use Navigate 360 to provide individualized skill support to students and teach appropriate behavioral strategies. Use as an alternative discipline tool to reduce home suspensions and exclusionary discipline Student Group Focus: FY, LI, HM	Connectedness, Safety
3.21	**Action:** Where Everybody Belongs (WEB) Peer Mentor Program **Need:** Skill-building, leadership development, college/career readiness, welcoming and safe school culture, connectedness to school **Scope:** LEA-wide	Enhance student leadership, facilitation and community-building skills. Peer Mentors provide incoming 6th graders/new students a welcoming environment and connections to school Student Group Focus: LI	Connectedness, Safety
3.22	**Action:** San Juan Youth Voice Advocates (SJYVA) **Need:** Skill-building, leadership development, college/career readiness, student voice	Skill-building and support to high school students for facilitation of listening sessions to increase student voice toward the district's Local Control and Accountability Plan (LCAP), including sessions focused on the needs of Hispanic/Latinx and African American/Black students	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	Student Group Focus: EL, LI	
3.23	**Action:** Black Student Unions (BSUs) **Need:** Skill-building, leadership development, welcoming and safe school culture, connectedness to school, and cultural relevancy **Scope:** LEA-wide	Support, consultation, and resources to staff advisors and student leaders for developing or enhancing their site-based Black Student Union. Build connections through a districtwide BSU Community of Belonging Student Group Focus: LI	Connectedness, Safety
3.24	**Action:** School/Community Prevention Specialist **Need:** Support for programs that provide skill-building and leadership opportunities, increase student voice, and impact a positive, welcoming, and inclusive school culture **Scope:** LEA-wide	School/Community Prevention Specialist supports program implementation and direct student support for San Juan Youth Voice Advocates, Where Everyone Belongs (WEB) peer mentor program, Black Student Unions, Leadership Series, and School Climate Teams Student Group Focus: EL, LI	Connectedness, Safety
3.25	**Action:** Leadership Workshop Series **Need:** Skill-building, leadership development, college/career readiness, student voice,	Leadership Workshop Series builds student leadership and skill-building through a series of workshops Student Group Focus: LI	Connectedness

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	welcoming and safe school culture, connectedness to school cultural awareness **Scope:** LEA-wide		
3.26	**Action:** Student School Climate Teams **Need:** Skill-building, leadership development, college/career readiness, student voice, connectedness **Scope:** LEA-wide	Student School Climate Teams provide student training and skill-building to support a positive school climate through data collection, action planning and implementation, and staff presentations Student Group Focus: LI	Connectedness, Safety
3.27	**Action:** Camp Kinder **Need:** Students with limited preschool or any structured school experience may need additional support in routines and procedures. Students also have limited resources for reading alongside a fluent reader as a model **Scope:** LEA-wide	Camp Kinder provides nine instructional days for students to meet their incoming teacher, learn routines and procedures, and get support for success in the upcoming school year. Read Together books target foundational literacy skills such as, but not limited to, Concepts about Print, Phonic Awareness, and fluency Student Group Focus: EL, LI	Suspension, Connectedness, Parent and Family Engagement
3.28	**Action:** Substance Abuse Prevention Support **Need:**	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students and parents	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Increased access to bullying prevention programs, curriculum, training and resources for parents and students **Scope:** LEA-wide	Student Group Focus: LI	
3.29	**Action:** Bullying Prevention Including Safe School Ambassadors and Safe School Buddies **Need:** Increased access to substance abuse prevention programs, curriculum, training, and resources for parents and students **Scope:** LEA-wide	Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students, and parents Student Group Focus: LI	Connectedness, Safety
3.30	**Action:** Cultivating Leaders **Need:** Address bias and conflict, increase communication, inclusion and cultural awareness **Scope:** LEA-wide	Mentors and seminar topics address unconscious bias, communication, and navigating conflict through shared leadership, group facilitation, and reflection Student Group Focus: EL, LI, SWD	Connectedness
3.32	**Action:** District Supports for Continuous Improvement: Suspension Rate	District Supports to improve student outcomes: • Provide staffing, professional learning, coaching, mentorship, and supplies to support district/school staff with how to	Suspension Rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: • Additional resources and support to address the needs of our EL, LI, FY, HM students, lowest performing student groups and schools • Access, usage, and shared understanding of data across the district • Analyzing data, understanding root causes, developing and implementing changes, and monitoring progress • State requires that districts reserve 2% of the allocated funding for economic uncertainties **Scope:** LEA-wide	use data, design actions, monitor progress, engage educational partners, and allocate funds • Align School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) with an emphasis on English Learners (EL), Low Income (LI), Foster Youth (FY), Homeless (HM), and student groups/schools with “Red” Dashboard indicators • Develop and support implementation of Unified Insight Data Dashboard • Provide Local Control Funding Formula (LCFF) supplemental site allocations • Reduce practitioner-to-student ratios and opportunities for differentiated instruction Student Group Focus: EL, FY, LI, HM, Lowest Performing	
3.38	**Action:** Ongoing Support for Newcomers **Need:** • Diverse student groups are exposed to mainly western culture within the school system • Culturally relevant curriculum, activities, and climate is needed **Scope:**	Upon enrollment, staff personally reaches out to the families and links them to resources, primary language support, school supplies, and school orientations Student Group Focus: EL (Newcomer), LI	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.39	**Action:** American Indian Education Program Grant Management **Need:** • Culturally relevant educational experiences for students enrolled in the American Indian Education Program • Connection to heritage often missing in traditional school settings **Scope:**	The administrator of the program coordinates activities for students/families, acts as a liaison between parents, school sites and the district office, and manages grant compliance Student Group Focus: LI, AI	Connectedness, Parent and Family Engagement
3.40	**Action:** Safety Positions **Need:** • Improve safety, security, supervision, relationships, and connections with student groups • Reduce incidents of fighting, bullying, racism, and discrimination on campus • Increase inclusion, belonging and well-being of students and staff on campuses **Scope:**	School site safety positions to provide: • Transition support in between classes, connect with students during unstructured time, respond to and support staff when safety or social-emotional issues arise • Conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), building community relationships, and trauma-informed practices Student Group Focus: EL, LI	Suspension, Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	LEA-wide		
3.41	**Action:** Vice Principals and Guest Teachers **Need:** • Social emotional and mental health support • Additional intervention • Stronger relationships with staff • Increase supervision and safety supports **Scope:** Schoolwide	Vice Principals to proactively help students with problem-solving skills, build relationships with students and staff, support alternative discipline practices and restorative practices when students return from disciplinary action. Provide a campus monitor and two additional dedicated guest teachers at Katherine Johnson Middle School who will remain at the site if all positions are filled for extra intervention, relationship building, and additional support during emergency situations Student Group Focus: EL, LI	Suspension, Connectedness, Safety
3.42	**Action:** Enhance School Culture and Climate - Encina **Need:** • Access to graduation, activities, and athletics being impacted by lack of fundraising, ticket sales, and costs • Additional campus supervision **Scope:** Schoolwide	Provide resources, materials, and supplies to increase access to graduation, school, and athletic opportunities at Encina High Student Group Focus: LI	Connectedness, Safety
3.43	**Action:**	Childcare services and family access to community resources for food, shelter, clothing,	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Resources and Child Care for Families - Pregnancy Through 3 Years Old **Need:** • Basic needs such as food, housing, health care • Language and education classes • Career and job support **Scope:** LEA-wide	health, dental, adult education, employment to include bi-monthly family events that connect isolated home based families to create support systems that include food, activities, and resources Student Group Focus: EL, LI	
3.44	**Action:** Student Identity **Need:** • Offer more clubs and variety of activities that are inclusive • LGBTQ+ training for staff • Increase gender neutral bathrooms and safer locker room spaces • Increase Latinx clubs and events, and seek more student input **Scope:** LEA-wide	Student identity clubs and activities provides opportunities for student listening sessions to amplify student concerns and needs and provides more opportunities to celebrate intersectional identity Student Group Focus: EL, LI	Connectedness, Safety
3.45	**Action:** F.A.C.E. Parent/Family Support Ambassadors **Need:**	Parent/Family Support Ambassador responsibilities to support districtwide family and community outreach and support, especially to students in middle and high school grade levels:	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Helping to increase positive relationships between staff, students, and families • Increase effective communication between staff, students, and families • Support college/career preparation and high school graduation requirements awareness • Increase family and community engagement at the secondary level • Support a welcoming school environment for students and families • Increase college/career preparation through career exploration, student clubs, and mentoring/guidance opportunities • Facilitate a referral process for students to access school and district programs that support student academic progress and social-emotional wellness **Scope:** LEA-wide	• Provide family outreach and communication regarding high school graduation and college/career readiness • Participate in meetings and school events • Communicate with families to increase knowledge of school, district, and community resources and programs • Support with welcome calls, school tours, and welcoming new students and families • Promote opportunities for family involvement, parent and student voice, and school-to-home partnerships • Support facilitation of student clubs, student groups, parent groups, and family education classes/events • Connect students and families to internal and external programs, resources, and tangible items as needed Student Group Focus: EL, FY, LI, HM	
3.46	**Action:** Family Education and Leadership Development **Need:** • Provide opportunities for parents/guardians to attend workshops, classes, and conferences	Family Education and Leadership Development staff responsibilities that align with the District Strategic Plan and 8-Point Commitment to Educational Justice: • Develop family education workshops, classes, and programs • Collaborate with district departments and community-based organizations to offer	Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Increase family engagement through workshops, outreach, and materials in different languages • Support parent voice, advocacy, and leadership development through programs and classes to learn about the school system • Provide targeted outreach strategies to connect families to resources and access to programs to learn how to support learning at home • Increase accessibility and participation in school and district events, programs, and advisory committees **Scope:** LEA-wide	programs that support parent leadership and learning about the school system • Support community outreach to increase family engagement and partnership • Work with school site teams to offer training, assistance, or guidance on family engagement best practices and initiatives • Help with the creation and coordination of workshops in different languages • Create opportunities to build the capacity of families' knowledge and confidence to encourage diverse representation from families in school and district • Provide programs that inform families about ways to engage in education through parent voice, volunteering, advocacy, etc. Student Group Focus: EL, FY, LI, HM	
3.47	**Action:** Safety Support, Planning & Training **Need:** • Improve safety and security of student groups • Reduce incidents of violence and improve sense of safety and well-being on campus • Prepare and train student population to respond in event of campus safety incidents or disaster	Safety positions to: • Provide resources and guidance to assist and investigate school and online incidents involving threats of harm • Provide conflict resolution, de-escalation, restorative practices, Positive Behavioral Interventions and Supports (PBIS), and relationship-building • Provide instruction and monitor safety drills • Conduct site vulnerability and safety studies Student Group Focus: EL, LI	Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
3.48	**Action:** School Community and Family Partnerships **Need:** • Increased knowledge for staff and families of district and community partnerships -Expanded site partnerships to help students academically and social-emotionally -Expanded district partnerships to help fill gaps and reduce barriers for students, families, and staff -Opportunities to connect partners together to provide a shared learning space and better align with district/community needs **Scope:** LEA-wide	Full-time coordinator to: • Explore and vet partnerships and connect them with site and district opportunities • Purchase resources and materials to help promote partnership initiatives • Provide professional learning for staff, families, and community members around the power of partnerships • Pilot partnership programs at sites based on targeted needs • Create partnership events to help increase knowledge, access, and opportunities for sites, departments, and partners • Oversee time cards for site and district staff who participate in partnership outreaches after contracted hours Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement
3.49	**Action:** San Juan Teacher Residency at Alder Graduate School of Education **Need:** • Students need to see themselves in the professionals that serve them • Need for multilingual students to be supported by multilingual educators	Hire educators that look like the students we support. Provide support for residents and mentors such as professional learning, supplemental salary and benefits for residency facilitators, and supplies for mentor and resident seminars Student Group Focus: EL, LI	Credentialed Staffing

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
3.50	**Action:** New Teacher Induction and Peer Assistance and Review (PAR) **Need:** English learners and low-income students in classrooms with new or struggling teachers require: tailored language support, differentiated instruction, culturally responsive pedagogy, classroom management strategies, ongoing professional development, equitable access to resources, and collaborative support networks to meet their diverse needs effectively **Scope:** LEA-wide	Induction and PAR programs: • Provide new and struggling teachers with ongoing support and mentorship from experienced educators tailored to the needs of English Learners (ELs) and low-income students • Foster collaboration, professional growth, and instructional excellence • Provide appropriate materials, technology, and support personnel to further enhance their effectiveness in meeting the needs of ELs and low-income students Student Group Focus: EL, LI	Credentialed Staffing
3.51	**Action:** Pre-Induction Teacher On Special Assignment (TOSA) **Need:** • English learners and low-income students in classrooms with interns or untrained teachers need explicit language instruction, culturally responsive pedagogy, differentiated teaching, classroom management skills, professional development,	TOSA supports include: • Intensive support to interns and untrained teachers to meet the learning needs of English learners and low-income students • Effective teaching practices to foster engagement, comprehension, and achievement • Support and mentorship with an experienced educator Student Group Focus: EL, LI	Credentialed Staffing

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	equitable resources, and collaborative support to address their diverse needs effectively. • Pre-induction teachers are at their most vulnerable, as they have never had specific training to become an educator, or that training has been very limited, often absent of student teaching experiences **Scope:** LEA-wide		
3.52	**Action:** Fiscal Technician **Need:** When spending public educational funds in California on English learners and low-income students, it is required to allocate resources equitably, prioritize evidence-based interventions, ensure accountability through Local Control Accountability Plans (LCAPs), provide professional development, engage parents and communities, use data for decision-making, and comply with legal mandates such as Title I and Every Student Succeeds Act (ESSA) to promote equity and improve student outcomes **Scope:** LEA-wide	Fiscal technician ensures management team (program specialists) is supported, and funds are allocated in alignment with funding guidelines to meet the specific needs of student groups generating funding Student Group Focus: EL, LI	Standards Access

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.53	**Action:** System of Professional Growth (SPG) and Pre-Induction Support **Need:** • Access to high-quality educators to address achievement gaps, equity needs, building trust, cultural responsiveness, stability, and professional development • Additional support for administrators at Title schools to support practitioners through the SPG and/or to support our practitioners who qualify for pre-induction (e.g. interns, short-term staff permits, etc.) • Higher likelihood that Title schools have more temporary and probationary practitioners **Scope:** LEA-wide	Add peer facilitators and/or pre-induction facilitators to support veteran and brand new practitioners to reduce caseload of administrators, support process, and enhance the teaching and learning of students who most need high quality instruction Student Group Focus: EL, LI	Credentialed Staffing
3.54	**Action:** Mentoring and Support **Need:** • Supplement the efforts of site based staff by providing additional supports to students from marginalized communities that feel unwelcome and disconnected from their social and learning environments	Mentoring and support to: • Provide targeted mentoring support to students from marginalized communities • Aid in data accrual around site based incidents of hate/discrimination/bias • Support staff and student efforts to appropriately navigate the challenges Student Group Focus: EL, LI	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Implement stricter consequences for bullying, fighting, and other negative peer interactions, and create a safer atmosphere for students of different cultures/backgrounds who feel marginalized and unsafe **Scope:** LEA-wide		
3.55	**Action:** Building Capacity For Anti-Racist/Anti-Bias Instruction **Need:** • Access to diverse texts, educating staff on utilizing their equity lens and social justice framework • Encourage students and staff to speak out against discrimination and racism on campus, foster kindness and caring among students **Scope:** LEA-wide	Provide staff with access to educational opportunities and resources to further develop their equity lenses and expand their ability to support district learners Student Group Focus: EL, LI	Connectedness, Safety
3.56	**Action:** Equity Personnel **Need:**	Provide support to district employees with meeting the unique needs of Local Control Funding Formula (LCFF) priority students, stewarding the 8-Point Commitment, and making connections between the 8-point commitment, the state Local Control and Accountability Plan (LCAP) Metrics,	Connectedness

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• Support authentic stewardship of the 8 Point Commitment at all sites and in departments • Encourage and persist with initiatives rather than stopping after initial attempt **Scope:** LEA-wide	and the California Department of Education's 5 Culturally Responsive Practices Student Group Focus: EL, LI	
3.57	**Action:** Campus Climate **Need:** -Create learning environments where equitable practices and meaningful relationships with peers and staff are the foundation for exemplary learning environments -Encourage teachers to understand, be open minded, and pay attention to struggling students **Scope:** LEA-wide	Provide capacity-building opportunities for site leaders to recognize and celebrate student academic progress for all students, especially English learners, receive data collection resources, and support identity focused events such as Black Renaissance, Black Student Union (BSU) Kickoff, Pride Celebrations, Dia De Los Muertos, Cesar Chavez Youth Leadership Conference, and Adelante Conference 2025 Student Group Focus: EL, LI	Connectedness, Safety
3.58	**Action:** Student Voice **Need:** • Increase opportunities for student voice to shape their learning	Engage in student listening sessions to amplify student concerns and needs. Hold summits for students to discuss the equity work they have engaged in, identity clubs that support their efforts in creating spaces of belonging, and share their truth with adults in our system	Connectedness, Safety

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	environment into welcoming spaces of belonging and inclusion • Increase student voice opportunities • Provide staff that listen and support students **Scope:** LEA-wide	Student Group Focus: EL, LI	

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.4	**Action:** Advance Placement/International Baccalaureate Test Fees **Need:** Financial barriers that limit equitable access to post secondary education, educational	Pay for test fees for low-income students. Student Group Focus: LI	College and Career Indicator (AP or IB Exam Performance)

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	opportunities that support academic achievement, college readiness, and overall student success. **Scope:** Limited to Unduplicated Student Group(s)		
1.11	**Action:** Bilingual Instructional Assistants (BIAs) **Need:** Students currently in the EL program need additional support including but not limited to interpretation and translation in primary language of key concepts outside English Language Development (ELD) **Scope:** Limited to Unduplicated Student Group(s)	BIAs provide primary language support to Emerging Bilinguals in core content classes outside of English Language Development classes using a variety of support models such as pull-out, push-in, and pre and post-teach. Student Group Focus: EL	ELA State Assessment, Math State Assessment, Science State Assessment, English Language Learner Reclassification
1.15	**Action:** English Language Learner Remediation **Need:** Mastering English, assists newcomers in meeting academic standards in American Schools, and accessing college and career opportunities **Scope:** Limited to Unduplicated Student Group(s)	Accelerate English language acquisition for newcomers Student Group Focus: EL (Newcomer)	English Language Learner State Assessment
1.20	**Action:** Integrated and Designated English Language Development (ELD) Professional Learning	Increase professional learning opportunities for teachers focused on Systematic ELD connected to the ELD standards and framework	English Language Learner State Assessment, English

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Need: Improve and increase support for ELD **Scope:** Limited to Unduplicated Student Group(s)	Student Group Focus: EL (LTEL)	Language Learner Reclassification Rate
1.21	**Action:** Designated English Language Development (ELD) Staff and Strategic Recruitment Support **Need:** Use evidence based strategies and curriculum in English development classes **Scope:** Limited to Unduplicated Student Group(s)	Address the need for consistent, high-quality designated English Language Development (ELD) instruction, including professional development to support teachers who provide daily, standards-based instruction aligned to students' language proficiency levels and targeted language development that supports access to core content Student Group Focus: EL	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.22	**Action:** English Language Development (ELD) Staff Coaching **Need:** • Increase group learning opportunities • Use a variety of teaching methods • Increase classroom support • Provide adequate scaffolds to improve and increase engagement in ELD • Provide more hands-on learning opportunities **Scope:** Limited to Unduplicated Student Group(s)	Staff to provide personalized support to teachers of English Learner (EL) students including 1:1 coaching, mentorship, establishing cohorts, and modeling lessons Student Group Focus: EL (LTEL)	English Language Learner State Assessment, English Language Learner Reclassification Rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.23	**Action:** English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support **Need:** • Increase support for EL students • Support to understand the American school system • Keep parents informed **Scope:** Limited to Unduplicated Student Group(s)	Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide Student Group Focus: EL	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.24	**Action:** English Language Development (ELD) Staff **Need:** • Improve communications with English Learner (EL) families • Help families understand the American school system **Scope:** Limited to Unduplicated Student Group(s)	Manage state and local student information systems, update and share English Learner (EL) data with staff, engage families, and support the enrollment and transfer process Student Group Focus: EL	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.27	**Action:** Accelerating Reclassification: Long-Term English Learner (LTEL) **Need:**	Staff coordinates programs to engage students in reading, writing, listening, and speaking in English Student Group Focus: EL (LTEL)	English Language Learner Reclassification, A-G Completion

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	LTEL students need to meet English Language Proficiency Assessments for California (ELPAC) requirements to be considered fully English proficient **Scope:** Limited to Unduplicated Student Group(s)		
2.2	**Action:** Tutoring for Foster Youth (FY) **Need:** Tutoring. **Scope:** Limited to Unduplicated Student Group(s)	Teachers to provide tutoring for FY students to accelerate learning in primary grades and credit recovery in grades 11 and 12 Student Group Focus: FY	Graduation Rate, Attendance
2.3	**Action:** Credit Recovery for Foster Youth (FY) **Need:** Credit recovery. **Scope:** Limited to Unduplicated Student Group(s)	Counselors to meet with FY students to assess credits earned and credits needed to meet graduation requirements Student Group Focus: FY	Graduation Rate
2.4	**Action:** Foster Youth (FY) Student Lists **Need:** Auditing FY district and out of district student lists for accuracy **Scope:**	Staff to audit student lists of current and former FY students to ensure qualifying students receive services and accuracy of data Student Group Focus: FY	Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
2.5	**Action:** Foster Youth (FY) Advocacy **Need:** Resources for FY students (alternative school sites support, enrollments, advocacy, and communication between home and school. Independent Living Program (ILP) case management, student school visits, social-emotional support, staffing of student caseload with other FY staff, support contact to County, Sacramento County Office of Education (SCOE), and other community partners **Scope:** Limited to Unduplicated Student Group(s)	Social worker and school community worker to meet with county workers, students, and caregivers to provide resources to students entering, leaving, and attending the district Student Group Focus: FY	Graduation Rate, Attendance
2.8	**Action:** Instructional Technology **Need:** • Translated materials/translation tools and communication • Language resources • Family engagement • Differentiated teaching and learning methods • Access for students with disabilities to the same academic content **Scope:**	Instructional technology to provide: • Translation tools and language resources for English Learner (EL) population • Translated materials and communications from teachers to families • Supports and resources for ELs and students receiving special education services to ensure inclusion and access to the same academic content • Interactive teaching methods for diverse learning styles Student Group Focus: EL, SWD	High School Dropout Rate, Middle School Dropout Rate, Graduation Rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
2.15	**Action:** McKinney-Vento (MKV) Wraparound Services **Need:** Basic needs, school supplies, attendance support for homeless San Juan families **Scope:** Limited to Unduplicated Student Group(s)	Staff, basic needs, and schools supplies to: • Conduct home visits • Hold monthly food distribution • Give access to food closet for families Student Group Focus: HM	Chronic Absenteeism, Attendance
2.18	**Action:** Transportation to School of Origin **Need:** Provide federally mandated transportation to attend school of origin rights for McKinney-Vento and Foster Youth. Newcomers who may need transportation because of overload situations that qualify as McKinney-Vento or Foster Youth will also be prioritized **Scope:** Limited to Unduplicated Student Group(s)	Staffing to support communication and clerical work, and provide transportation to MKV and FYS students along with qualifying English Learner (EL) newcomer students Student Group Focus: EL (Newcomer), FY, HM	Chronic Absenteeism, Attendance
3.11	**Action:** Cultural Communication Specialists **Need:** Need to increase purposeful and targeted communication with non-English speaking families **Scope:**	Two cultural communication specialists to provide purposeful and targeted communication with families that speak the two most common languages in the district other than English (Spanish and Persian) through storytelling, and support departments and school sites with improving their communication practices Student Focus Group: EL	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Limited to Unduplicated Student Group(s)		
3.14	**Action:** Vision to Learn **Need:** Access to basic health resources **Scope:** Limited to Unduplicated Student Group(s)	Partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed Student Group Focus: LI	Connectedness
3.36	**Action:** Translation and Interpretation **Need:** • Students and student families have a primary language other than English • Communication in home language • Enrollment of Newcomers has increased 2000 students from 2022-23 to 2023-24 • The increased cost of using outside vendors is rising • Sites are requesting faster turnaround time from date of request to fulfillment **Scope:** Limited to Unduplicated Student Group(s)	Provide information and communicate to students and families in home language Student Group Focus: EL	Connectedness, Parent and Family Engagement
3.37	**Action:** Support for Newcomers and Culturally Relevant Engagement	Assist families in understanding the American school system and engage them in activities that promote student's academic progress. Provide school supplies and Chromebooks for access to	Connectedness, Parent and Family Engagement

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	Need: • Newcomers navigating the complex American school system • The financial burden of arriving in a new country without the ability to work creates a hardship **Scope:** Limited to Unduplicated Student Group(s)	critical needs related to translation, resources, classroom, and research Student Group Focus: EL (Newcomer)	
3.59	**Action:** Two Way Text Messaging and Feedback Platforms with Advanced Translation Features **Need:** Communication to be easily translated in and out of families' home languages to increase dialogue and engagement with non-English speaking families **Scope:** Limited to Unduplicated Student Group(s)	TalkingPoints provides a two-way communication platform for staff and families to connect that provides advanced auto-translation features and ThoughtExchange provides a platform for community feedback Student Group Focus: EL	Connectedness, Parent and Family Engagement

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

N/A

Additional Concentration Grant Funding

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

Actions 1.41, 2.20, 3.32, and 3.41 use concentration grant funds to improve working conditions for staff, learning conditions for students, stabilize staffing at highest-need schools to maintain continuity of learning, and promote increased opportunities for differentiated instruction. A pilot is being implemented with six of San Juan Unified's highest-density schools in secondary and K-8. These schools include Encina High, San Juan High, Arcade Middle, Katherine Johnson Middle, Starr King K-8, and Kingswood K-8.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1/31	1/19
Staff-to-student ratio of certificated staff providing direct services to students	1/20	1/17

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	433,586,271	75,108,473.00	17.323%	0.000%	17.323%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$105,963,945.00	$8,972,284.00	$1,924,942.00	$5,432,232.00	$122,293,403.00	$100,028,082.00	$22,265,321

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Co-Teachers at Dyer Kelly	English Learners	Yes	Schoolwide	English Learners	Specific Schools: Dyer Kelly	On-going	$752,600.00	$0.00	$752,600.00				$752,600.00	
1	1.2	Elementary K-8 Director	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	Elementary K-8	On-going	$337,382.00	$0.00	$337,382.00				$337,382.00	
1	1.3	College Career Readiness Counseling	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$260,357.00	$0.00	$260,357.00				$260,357.00	
1	1.4	Advance Placement/International Baccalaureate Test Fees	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	On-going	$0.00	$70,000.00	$70,000.00				$70,000.00	
1	1.5	College/Career Center Technicians	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$485,032.00	$0.00	$485,032.00				$485,032.00	
1	1.6	Dual Enrollment Textbooks	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$0.00	$125,000.00	$125,000.00				$125,000.00	
1	1.7	Advancement Via Individual Determination (AVID)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$1,681,298.00	$314,228.00	$1,995,526.00				$1,995,526.00	
1	1.8	Career Technical Education (CTE)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$3,041,942.00	$1,186,963.00	$1,815,502.00	$1,923,854.00		$489,549.00	$4,228,905.00	
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$590,232.00	$14,660.00	$604,892.00				$604,892.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.10	Center for Teacher Support Induction	EL, LI	No			All Schools	On-going	$1,766,848.00	$0.00				$1,766,848.00	$1,766,848.00	
1	1.11	Bilingual Instructional Assistants (BIAs)	English Learners	Yes	LEA-wide Limited to Unduplicated Student Group(s)	English Learners		On-going	$4,595,565.00	$0.00	$4,595,565.00				$4,595,565.00	
1	1.12	TK-12 Core Subject Area Intervention	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$8,066,580.00	$0.00	$8,066,580.00				$8,066,580.00	
1	1.13	Summer Math Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-9	On-going	$50,056.00	$45,944.00	$96,000.00				$96,000.00	
1	1.14	Camp Invention	LI	No			1-6	On-going	$795,883.00	$204,117.00				$1,000,000.00	$1,000,000.00	
1	1.15	English Language Learner Remediation	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners		On-going	$60,000.00	$940,000.00	$1,000,000.00				$1,000,000.00	
1	1.16	Equal Opportunity Schools (EOS)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$0.00	$212,743.00	$212,743.00				$212,743.00	
1	1.17	iReady License, Professional Development, and Implementation Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$25,000.00	$911,722.00	$936,722.00				$936,722.00	
1	1.18	Professional Learning and Implementation of Math Programs	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$218,346.00	$383,289.00	$601,635.00				$601,635.00	
1	1.19	Math Support for Grades 6-8	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-9	On-going	$657,160.00	$0.00	$657,160.00				$657,160.00	
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$169,194.00	$16,716.00	$185,910.00				$185,910.00	
1	1.21	Designated English Language Development (ELD) Staff and Strategic Recruitment Support	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$14,936,690.00	$0.00	$14,936,690.00				$14,936,690.00	

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1	1.22	English Language Development (ELD) Staff Coaching	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$751,132.00	$0.00	$562,414.00			$188,718.00	$751,132.00	
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$657,590.00	$8,335.00	$665,925.00				$665,925.00	
1	1.24	English Language Development (ELD) Staff	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$652,581.00	$41,202.00	$693,783.00				$693,783.00	
1	1.25	English Learner (EL) Awareness and Communication	EL (LTEL)	No				On-going	$10,000.00	$0.00	$10,000.00				$10,000.00	
1	1.26	Instructional Assistants to Support TK-2 Classrooms	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	TK-2	On-going	$6,641,712.00	$0.00	$6,641,712.00				$6,641,712.00	
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$0.00	$50,000.00	$50,000.00				$50,000.00	
1	1.28	K-2 Reading Difficulties Screener	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-2	On-going	$19,179.00	$3,821.00	$23,000.00				$23,000.00	
1	1.29	Elementary Literacy Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-5	On-going	$106,640.00	$70,860.00	$177,500.00				$177,500.00	
1	1.30	Secondary Literacy Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$26,782.00	$61,218.00	$88,000.00				$88,000.00	
1	1.31	State Seal of Civic Engagement and Civic Education	Low Income	Yes	LEA-wide	Low Income	9-12	On-going	$1,939.00	$14,724.00	$16,663.00				$16,663.00	
1	1.32	Strategic Literacy Plans	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: Sierra Oaks K-8 and Coyle Elementary	On-going	$108,982.00	$70,618.00	$179,600.00				$179,600.00	
1	1.33	Director, Secondary (50%)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$127,297.00	$0.00	$127,297.00				$127,297.00	

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1	1.34	World language proficiency validation	EL	No				On-going	$0.00	$5,000.00			$5,000.00		$5,000.00	
1	1.35	High School Math Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	On-going	$1,209,083.00	$0.00	$1,209,083.00				$1,209,083.00	
1	1.36	System of Professional Growth (SPG)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,018,059.00	$46,854.00	$2,064,913.00				$2,064,913.00	
1	1.37	Next Generation Science Standards (NGSS)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-6	On-going	$120,708.00	$94,127.00	$214,835.00				$214,835.00	
1	1.38	Advance Placement and Counselor Summer Training	English Learners	Yes	LEA-wide	English Learners	10-12	On-going	$0.00	$15,300.00	$15,300.00				$15,300.00	
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	10-12	On-going	$0.00	$50,000.00	$50,000.00				$50,000.00	
1	1.40	Naviance Support/6th Grade Program	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-6	On-going	$14,386.00	$5,614.00	$20,000.00				$20,000.00	
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,820,377.00	$2,862,901.00	$5,683,278.00				$5,683,278.00	
2	2.1	Immunization Clinic	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$45,313.00	$734.00	$46,047.00				$46,047.00	
2	2.2	Tutoring for Foster Youth (FY)	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	K-12	On-going	$484,192.00	$0.00	$484,192.00				$484,192.00	
2	2.3	Credit Recovery for Foster Youth (FY)	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	On-going	$1,099,540.00	$80,000.00	$730,482.00			$449,058.00	$1,179,540.00	

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2	2.4	Foster Youth (FY) Student Lists	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	$10,985.00	$0.00	$10,985.00				$10,985.00	
2	2.5	Foster Youth (FY) Advocacy	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	$8,000.00	$2,000.00	$10,000.00				$10,000.00	
2	2.6	La Entrada Alternative Continuation School	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: La Entrada Continuation High School	On-going	$1,242,709.00	$50,901.00	$1,293,610.00				$1,293,610.00	
2	2.7	Credit Recovery	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	9-12	On-going	$503,052.00	$214,192.00	$717,244.00				$717,244.00	
2	2.8	Instructional Technology	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$23,982.00	$312,165.00	$336,147.00				$336,147.00	
2	2.9	Summer School: Independent Study	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$184,580.00	$0.00	$184,580.00				$184,580.00	
2	2.10	Summer School: Seat Based	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$358,357.00	$33,000.00	$391,357.00				$391,357.00	
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	On-going	$442,642.00	$0.00	$442,642.00				$442,642.00	
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income		On-going	$13,352.00	$42,548.00	$55,900.00				$55,900.00	
2	2.13	Site-Based Counselor Ratio	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$2,316,780.00	$0.00	$2,316,780.00				$2,316,780.00	
2	2.14	Integrated Math 1 Teachers High School	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$637,940.00	$0.00	$637,940.00				$637,940.00	

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2	2.15	McKinney-Vento (MKV) Wraparound Services	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	$104,337.00	$0.00	$104,337.00				$104,337.00	
2	2.16	Student Support Services Mobile	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$0.00	$20,000.00	$20,000.00				$20,000.00	
2	2.17	Attendance Improvement Program	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$415,057.00	$46,417.00	$461,474.00				$461,474.00	
2	2.18	Transportation to School of Origin	English Learners Foster Youth Low Income	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	On-going	$0.00	$1,450,000.00	$1,450,000.00				$1,450,000.00	
2	2.19	Physical Education Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$46,030.00	$0.00	$46,030.00				$46,030.00	
2	2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,820,377.00	$2,862,901.00	$5,683,278.00				$5,683,278.00	
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	6-12	On-going	$94,166.00	$0.00	$94,166.00				$94,166.00	
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	TK-5	On-going	$160,815.00	$0.00	$160,815.00				$160,815.00	
2	2.23	Science Program Specialist	All	No			All Schools	On-going	$225,668.00	$0.00	$225,668.00				$225,668.00	
2	2.24	Elementary Teachers on Special Assignment (TOSA): English Language Arts (ELA) and Secondary TOSA: Math	EL, LI	No				On-going	$254,981.00	$0.00				$254,981.00	$254,981.00	
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English	EL, LI	No				On-going	$330,600.00	$0.00		$330,600.00			$330,600.00	

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		Language Arts (ELA) and Science														
2	**2.26**	English Language Arts (ELA) and Math Program Specialists	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$400,539.00	$0.00	$400,539.00				$400,539.00	
3	**3.1**	Foster Youth Advocacy	FY	No			All Schools	On-going	$94,491.00	$5,509.00			$100,000.00		$100,000.00	
3	**3.2**	Mental Health Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$1,095,400.00	$107,330.00	$1,202,730.00				$1,202,730.00	
3	**3.3**	Campus Supervision	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: Woodside K-8, Kingswood K-8, Lichen K-8, Starr King K-8, and Orangevale Open K-8	On-going	$423,612.00	$0.00	$423,612.00				$423,612.00	
3	**3.4**	Title 1 Vice Principals (Preschool through 8th grade)	Low Income	Yes	LEA-wide	Low Income	Preschool-8	On-going	$1,844,689.00	$0.00	$1,844,689.00				$1,844,689.00	
3	**3.5**	Conflict Mediation District Initiated Absences (DIAs)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$25,788.00	$0.00	$25,788.00				$25,788.00	
3	**3.6**	Equitable Access and Outcomes	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$2,048.00	$23,998.00	$26,046.00				$26,046.00	
3	**3.7**	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$11,650.00	$28,348.00	$39,998.00				$39,998.00	
3	**3.8**	FACE Mobile and Family Services	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$128,549.00	$171,451.00	$300,000.00				$300,000.00	
3	**3.9**	Summer Family Engagement	English Learners Foster Youth	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$9,990.00	$40,010.00	$50,000.00				$50,000.00	

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			Low Income													
3	3.10	Adult Education: English as a Second Language (ESL)	EL	No			English learner adult education	On-going	$106,778.00	$0.00		$106,778.00			$106,778.00	
3	3.11	Cultural Communication Specialists	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$286,114.00	$0.00	$286,114.00				$286,114.00	
3	3.12	Workforce Diversity, Recruitment, Retention	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$29,433.00	$70,567.00	$100,000.00				$100,000.00	
3	3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	EL, FY, LI, HM	No			All Schools	On-going	$146,321.00	$0.00				$146,321.00	$146,321.00	
3	3.14	Vision to Learn	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	$0.00	$250,000.00	$250,000.00				$250,000.00	
3	3.15	Additional Staffing for Safe Environments	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$3,343,214.00	$0.00	$3,343,214.00				$3,343,214.00	
3	3.16	Support Center Leadership Team Stipends	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$10,589.00	$0.00	$10,589.00				$10,589.00	
3	3.17	Behavior and Systems Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$1,262,182.00	$61,214.00	$1,124,426.00			$198,970.00	$1,323,396.00	
3	3.18	Student Support Center	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$5,317,589.00	$331,738.00	$5,532,642.00			$116,685.00	$5,649,327.00	
3	3.19	Credentialing Oversight	EL, FY, LI	No				On-going	$0.00	$0.00	$0.00				$0.00	
3	3.20	Navigate 360	Foster Youth	Yes	LEA-wide	Foster Youth Low Income	All Schools	On-going	$0.00	$140,001.00	$140,001.00				$140,001.00	

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			Low Income													
3	**3.21**	Where Everybody Belongs (WEB) Peer Mentor Program	Low Income	Yes	LEA-wide	Low Income	Grade 8	On-going	$22,499.00	$17,501.00	$40,000.00				$40,000.00	
3	**3.22**	San Juan Youth Voice Advocates (SJYVA)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$9,051.00	$5,949.00	$15,000.00				$15,000.00	
3	**3.23**	Black Student Unions (BSUs)	Low Income	Yes	LEA-wide	Low Income	6-12	On-going	$0.00	$40,211.00	$40,211.00				$40,211.00	
3	**3.24**	School/Community Prevention Specialist	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$103,378.00	$0.00	$103,378.00				$103,378.00	
3	**3.25**	Leadership Workshop Series	Low Income	Yes	LEA-wide	Low Income	6-12	On-going	$0.00	$8,000.00	$8,000.00				$8,000.00	
3	**3.26**	Student School Climate Teams	Low Income	Yes	LEA-wide	Low Income	9-12	On-going	$0.00	$5,750.00	$5,750.00				$5,750.00	
3	**3.27**	Camp Kinder	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	Pre-K	On-going	$302,378.00	$29,398.00	$150,000.00			$181,776.00	$331,776.00	
3	**3.28**	Substance Abuse Prevention Support	Low Income	Yes	LEA-wide	Low Income	All Schools	On-going	$147,031.00	$12,482.00	$159,513.00				$159,513.00	
3	**3.29**	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Low Income	Yes	LEA-wide	Low Income	All Schools	On-going	$120,443.00	$118,269.00	$238,712.00				$238,712.00	
3	**3.30**	Cultivating Leaders	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$250,892.00	$111,347.00	$362,239.00				$362,239.00	
3	**3.31**	Inclusive Practices	Students with Disabilities	No			All Schools	On-going	$97,124.00	$18,281.00		$115,405.00			$115,405.00	
3	**3.32**	District Supports for Continuous Improvement: Suspension Rate	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,820,376.00	$2,862,903.00	$5,683,279.00				$5,683,279.00	
3	**3.33**	Behavior Support Assistants	Students with Disabilities	No			All Schools	On-going	$544,708.00	$0.00	$544,708.00				$544,708.00	
3	**3.34**	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	Students with Disabilities	No			All Schools	On-going	$303,014.00	$0.00	$303,014.00				$303,014.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.35	Multicultural Counselor	EL (Newcomer)	No			All Schools	On-going	$121,459.00	$0.00		$48,583.00	$72,876.00		$121,459.00	
3	3.36	Translation and Interpretation	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$1,036,091.00	$144,818.00	$582,112.00			$598,797.00	$1,180,909.00	
3	3.37	Support for Newcomers and Culturally Relevant Engagement	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$157,707.00	$148,849.00	$45,000.00	$261,556.00			$306,556.00	
3	3.38	Ongoing Support for Newcomers	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$2,133,524.00	$1,020,476.00	$1,406,934.00		$1,747,066.00		$3,154,000.00	
3	3.39	American Indian Education Program Grant Management	Low Income			Low Income	All Schools	On-going	$49,942.00	$10,587.00	$20,000.00			$40,529.00	$60,529.00	
3	3.40	Safety Positions	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$478,264.00	$0.00	$478,264.00				$478,264.00	
3	3.41	Vice Principals and Guest Teachers	English Learners Low Income	Yes	Schoolwide	English Learners Low Income	Specific Schools: Katherine Johnson Middle School	On-going	$1,301,114.00	$0.00	$1,301,114.00				$1,301,114.00	
3	3.42	Enhance School Culture and Climate - Encina	Low Income	Yes	Schoolwide	Low Income	Specific Schools: Encina High School	On-going	$0.00	$65,340.00	$65,340.00				$65,340.00	
3	3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$884,340.00	$0.00	$884,340.00				$884,340.00	
3	3.44	Student Identity	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$8,768.00	$31,232.00	$40,000.00				$40,000.00	
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$559,094.00	$25,571.00	$584,665.00				$584,665.00	
3	3.46	Family Education and Leadership Development	English Learners Foster Youth	Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	$18,401.00	$43,339.00	$61,740.00				$61,740.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
			Low Income			Low Income										
3	3.47	Safety Support, Planning & Training	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$1,654,729.00	$157,192.00	$1,811,921.00				$1,811,921.00	
3	3.48	School Community and Family Partnerships	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$110,643.00	$25,123.00	$135,766.00				$135,766.00	
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$209,782.00	$25,654.00	$235,436.00				$235,436.00	
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$41,249.00	$18,902.00	$60,151.00				$60,151.00	
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	English Learners X Low Income X	Yes X	LEA-wide X	English Learners X Low Income X	All Schools X	On-going	$162,020.00	$0.00	$162,020.00				$162,020.00	
3	3.52	Fiscal Technician	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$61,730.00	$0.00	$61,730.00				$61,730.00	
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	English Learners X Low Income X	Yes X	LEA-wide X	English Learners X Low Income X	All Schools X	On-going	$253,219.00	$0.00	$136,804.00	$116,415.00			$253,219.00	
3	3.54	Mentoring and Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$0.00	$1,910,000.00	$1,910,000.00				$1,910,000.00	
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	English Learners X Low Income X	Yes X	LEA-wide X	English Learners X Low Income X	All Schools X	On-going	$60,160.00	$85,900.00	$146,060.00				$146,060.00	
3	3.56	Equity Personnel	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$753,249.00	$0.00	$753,249.00				$753,249.00	
3	3.57	Campus Climate	English Learners X Low Income X	Yes X	LEA-wide X	English Learners X Low Income X	All Schools X	On-going	$2,561.00	$97,439.00	$100,000.00				$100,000.00	
3	3.58	Student Voice	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$2,138.00	$20,862.00	$23,000.00				$23,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.59	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	English Learners X	Yes X	Limited to Unduplicated Student Group(s) X	English Learners X	All Schools X	On-going	$0.00	$71,834.00	$71,834.00				$71,834.00	
4	4.1	Positive Behavioral Interventions and Supports	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$160,631.00	$611.00		$161,242.00			$161,242.00	
4	4.2	Math Support	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Starr King K-8	One Year	$130,650.00	$0.00		$130,650.00			$130,650.00	
4	4.3	English Language Arts Intervention	AA, AS, SED, WH	No			Specific Schools: Starr King K-8	One Year	$189,701.00	$0.00		$189,701.00			$189,701.00	
4	4.4	Behavior Support	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$162,790.00	$0.00		$162,790.00			$162,790.00	
4	4.5	Social Emotional Support	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$66,252.00	$0.00		$66,252.00			$66,252.00	
4	4.6	Refugee Specialist	AA, AS, EL, HIS, SED, SWD, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$106,723.00	$643.00		$107,366.00			$107,366.00	
4	4.7	English Language Arts Enrichment	AA, AS, SED, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$30,000.00		$30,000.00			$30,000.00	
4	4.8	Math Enrichment	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$15,000.00		$15,000.00			$15,000.00	
4	4.9	Social Emotional Licenses	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$4,000.00		$4,000.00			$4,000.00	
4	4.10	Guided Language Acquisition Design (GLAD)	AA, AS, SED, WH	No			Specific Schools: Starr King K-8	On Year	$0.00	$9,000.00		$9,000.00			$9,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
4	**4.11**	Math Training	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$15,000.00		$15,000.00			$15,000.00	
4	**4.12**	Superior Sports	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$80,000.00		$80,000.00			$80,000.00	
4	**4.13**	Behavior Incentives	AA, AS, HIS, SED, TOM, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$7,516.00		$7,516.00			$7,516.00	
4	**4.14**	English Language Arts Supplemental Supports	AA, AS, SED, WH	No			Specific Schools: Starr King K-8	One Year	$0.00	$15,000.00		$15,000.00			$15,000.00	
5	**5.1**	Administrative Instructional Specialist (Vice Principal)	AS, EL, HIS, HM, SED	No			Specific Schools: Encina High	One Year	$195,025.00	$0.00		$195,025.00			$195,025.00	
5	**5.2**	Counselor	AS, EL, HIS, HM, SED	No			Specific Schools: Encina High	One Year	$126,974.00	$0.00		$126,974.00			$126,974.00	
5	**5.3**	Bilingual Instructional Assistants	AS, EL, HIS, SED	No			Specific Schools: Encina High	One Year	$261,161.00	$0.00		$261,161.00			$261,161.00	
5	**5.4**	English Language Instructional Specialist	AS, EL, HIS, SED	No			Specific Schools: Encina High	One Year	$30,916.00	$0.00		$30,916.00			$30,916.00	
5	**5.5**	Advancement Via Individual Determination (AVID) Emerge	AS,EL	No			Specific Schools: Encina High	One Year	$61,731.00	$0.00		$61,731.00			$61,731.00	
5	**5.6**	Refugees Empowering Peers (REP)	AS	No			Specific Schools: Encina High	One Year	$0.00	$25,000.00		$25,000.00			$25,000.00	
5	**5.7**	After School Multilingual Tutoring	EL, HIS, SED	No			Specific Schools: Encina High	One Year	$84,666.00	$0.00		$84,666.00			$84,666.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
5	**5.8**	Social Emotional Learning Resources	AS, EL, HM	No			Specific Schools: Encina High	One Year	$0.00	$10,843.00		$10,843.00			$10,843.00	
6	**6.1**	Math Intervention	AA, EL, SED	No			Specific Schools: Greer Elementary	One Year	$158,491.00	$0.00		$158,491.00			$158,491.00	
6	**6.2**	Instructional Assistants	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$57,185.00	$0.00		$57,185.00			$57,185.00	
6	**6.3**	Behavioral Team	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$305,661.00	$2,000.00		$307,661.00			$307,661.00	
6	**6.4**	Campus Monitor	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$90,508.00	$0.00		$90,508.00			$90,508.00	
6	**6.5**	Bilingual Instructional Assistant	AA, EL, SED	No			Specific Schools: Greer Elementary	One Year	$62,196.00	$0.00		$62,196.00			$62,196.00	
6	**6.6**	Counselor	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$94,200.00	$0.00		$94,200.00			$94,200.00	
6	**6.7**	Attendance Clerks	AS, EL, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$14,124.00	$0.00		$14,124.00			$14,124.00	
6	**6.8**	Superior Sports	AS, EL, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$0.00	$33,549.00		$33,549.00			$33,549.00	
7	**7.1**	English Language Arts Intervention	AS, EL, HIS, SED, SWD, WH	No			Specific Schools: Howe Avenue Elementary	One Year	$151,171.00	$0.00		$151,171.00			$151,171.00	
7	**7.2**	Behavior Support	AA, AS	No			Specific Schools: Howe Avenue	One Year	$157,671.00	$92,907.00		$250,578.00			$250,578.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							Elementary									
7	**7.3**	Math Intervention Support	AA, AS, EL, SED, SWD, WH	No			Specific Schools: Howe Avenue Elementary	One Year	$302,342.00	$20,000.00		$322,342.00			$322,342.00	
7	**7.4**	Social Emotional Support	EL, HIS	No			Specific Schools: Howe Avenue Elementary	One Year	$62,555.00	$20,000.00		$82,555.00			$82,555.00	
8	**8.1**	Attendance Support	AA, HM, TOM	No			Specific Schools: Katherine Johnson Middle	One Year	$294,926.00	$3,500.00		$298,426.00			$298,426.00	
8	**8.2**	Behavior Support	AA	No			Specific Schools: Katherine Johnson Middle	One Year	$231,205.00	$24,000.00		$255,205.00			$255,205.00	
8	**8.3**	Additional English Language Arts Support	AA, AS, EL, HIS, SED, SWD, WH	No			Specific Schools: Katherine Johnson Middle	One Year	$57,385.00	$10,000.00		$67,385.00			$67,385.00	
8	**8.4**	Additional Math Instructional Support	AA, AS, EL, HIS, LTEL, SED, WH	No			Specific Schools: Katherine Johnson Middle School	One Year	$57,385.00	$10,000.00		$67,385.00			$67,385.00	
8	**8.5**	English Language Development Classroom Support	EL	No			Specific Schools: Katherine Johnson Middle School	One Year	$0.00	$43,121.00		$43,121.00			$43,121.00	
9	**9.1**	Differentiated Instructional Support	EL, SED	No			Specific Schools: San Juan High	One Year	$150,558.00	$0.00		$150,558.00			$150,558.00	
9	**9.2**	Intervention Support	EL, HIS, HM, LTEL, SED, SWD, TOM, WH	No			Specific Schools: San Juan High	One Year	$97,103.00	$15,000.00		$112,103.00			$112,103.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
9	**9.3**	English Language Arts Co-Teacher	HIS, SED	No			Specific Schools: San Juan High	One Year	$98,226.00	$0.00		$98,226.00			$98,226.00	
9	**9.4**	Math Co-Teacher	SED	No			Specific Schools: San Juan High	One Year	$80,417.00	$0.00		$80,417.00			$80,417.00	
9	**9.5**	Academic Assessment Coordinator	EL, HIS, HM, LTEL, SED, SWD, TOM, WH	No			Specific Schools: San Juan High	One Year	$121,434.00	$10,000.00		$131,434.00			$131,434.00	
9	**9.6**	Outside and Flexible Learning Environments	EL, HIS, HM, LTEL, SED, SWD, TOM, WH	No			Specific Schools: San Juan High	One Year	$0.00	$11,781.00		$11,781.00			$11,781.00	
9	**9.7**	Extended Learning Time	HIS,SED	No			Specific Schools: San Juan High	One Year	$70,000.00	$0.00		$70,000.00			$70,000.00	
10	**10.1**	Academic Intervention	EL, SED, WH	No			Specific Schools: Cameron Ranch Elementary	One Year	$199,913.00	$50,000.00		$249,913.00			$249,913.00	
10	**10.2**	School Counselor	AA, AS, EL, SED, TOM, WH	No			Specific Schools: Cameron Ranch Elementary	One Year	$50,483.00	$30,000.00		$80,483.00			$80,483.00	
10	**10.3**	Field Trips (Extended Learning Opportunities)	AA, AS, EL, SED, TOM, WH	No			Specific Schools: Cameron Ranch Elementary	One Year	$0.00	$31,922.00		$31,922.00			$31,922.00	
10	**10.4**	Academic Tutoring	EL, SED, WH	No			Specific Schools: Cameron Ranch Elementary	One Year	$0.00	$95,000.00		$95,000.00			$95,000.00	
11	**11.1**	Academic Intervention	EL, HIS, SED, WH	No			Specific Schools: Dyer-Kelly Elementary	One Year	$379,402.00	$0.00		$379,402.00			$379,402.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
11	**11.2**	School Community Workers	HIS	No			Specific Schools: Dyer-Kelly Elementary	One Year	$111,200.00	$0.00		$111,200.00			$111,200.00	
11	**11.3**	Instructional Assistant	EL, HIS, SED, WH	No			Specific Schools: Dyer-Kelly	One Year	$75,000.00	$0.00		$75,000.00			$75,000.00	
11	**11.4**	Technology	EL, HIS, SED, WH	No			Specific Schools: Dyer-Kelly Elementary	One Year	$0.00	$100,000.00		$100,000.00			$100,000.00	
11	**11.5**	Family Literacy Night	EL, HIS, SED, WH	No			Specific Schools: Dyer-Kelly Elementary	One Year	$0.00	$45,000.00		$45,000.00			$45,000.00	
11	**11.6**	Curriculum and Supplemental Instruction	EL, HIS, SED, WH	No			Specific Schools: Dyer-Kelly	One Year	$0.00	$75,000.00		$75,000.00			$75,000.00	
11	**11.7**	Health and Safety	HIS	No			Specific Schools: Dyer-Kelly Elementary	One Year	$0.00	$25,739.00		$25,739.00			$25,739.00	

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
433,586,271	75,108,473.00	17.323%	0.000%	17.323%	$104,860,555.00	0.000%	24.184 %	**Total:**	$104,860,555.00
								LEA-wide Total:	$77,346,529.00
								Limited Total:	$27,121,490.00
								Schoolwide Total:	$4,988,101.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.1**	Co-Teachers at Dyer Kelly	Yes	Schoolwide	English Learners	Specific Schools: Dyer Kelly	$752,600.00	
1	**1.2**	Elementary K-8 Director	Yes	LEA-wide	English Learners Low Income	Elementary K-8	$337,382.00	
1	**1.3**	College Career Readiness Counseling	Yes	LEA-wide	English Learners Low Income	9-12	$260,357.00	
1	**1.4**	Advance Placement/International Baccalaureate Test Fees	Yes	Limited to Unduplicated Student Group(s)	Low Income	9-12	$70,000.00	
1	**1.5**	College/Career Center Technicians	Yes	LEA-wide	English Learners Low Income	9-12	$485,032.00	
1	**1.6**	Dual Enrollment Textbooks	Yes	LEA-wide	English Learners Low Income	9-12	$125,000.00	
1	**1.7**	Advancement Via Individual Determination (AVID)	Yes	LEA-wide	English Learners Low Income	6-12	$1,995,526.00	
1	**1.8**	Career Technical Education (CTE)	Yes	LEA-wide	English Learners Low Income	9-12	$1,815,502.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$604,892.00	
1	1.11	Bilingual Instructional Assistants (BIAs)	Yes	LEA-wide Limited to Unduplicated Student Group(s)	English Learners		$4,595,565.00	
1	1.12	TK-12 Core Subject Area Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$8,066,580.00	
1	1.13	Summer Math Learning	Yes	LEA-wide	English Learners Low Income	6-9	$96,000.00	
1	1.15	English Language Learner Remediation	Yes	Limited to Unduplicated Student Group(s)	English Learners		$1,000,000.00	
1	1.16	Equal Opportunity Schools (EOS)	Yes	LEA-wide	English Learners Low Income	9-12	$212,743.00	
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	LEA-wide	English Learners Low Income	All Schools	$936,722.00	
1	1.18	Professional Learning and Implementation of Math Programs	Yes	LEA-wide	English Learners Low Income	All Schools	$601,635.00	
1	1.19	Math Support for Grades 6-8	Yes	LEA-wide	English Learners Low Income	6-9	$657,160.00	
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$185,910.00	
1	1.21	Designated English Language Development (ELD) Staff and Strategic Recruitment Support	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$14,936,690.00	
1	1.22	English Language Development (ELD) Staff Coaching	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$562,414.00	
1	1.23	English Language Proficiency Assessments for California (ELPAC) and	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$665,925.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
		English Learner (EL) Services Support						
1	1.24	English Language Development (ELD) Staff	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$693,783.00	
1	1.26	Instructional Assistants to Support TK-2 Classrooms	Yes	LEA-wide	English Learners Foster Youth Low Income	TK-2	$6,641,712.00	
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$50,000.00	
1	1.28	K-2 Reading Difficulties Screener	Yes	LEA-wide	English Learners Low Income	K-2	$23,000.00	
1	1.29	Elementary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	TK-5	$177,500.00	
1	1.30	Secondary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	6-12	$88,000.00	
1	1.31	State Seal of Civic Engagement and Civic Education	Yes	LEA-wide	Low Income	9-12	$16,663.00	
1	1.32	Strategic Literacy Plans	Yes	Schoolwide	English Learners Low Income	Specific Schools: Sierra Oaks K-8 and Coyle Elementary	$179,600.00	
1	1.33	Director, Secondary (50%)	Yes	LEA-wide	English Learners Low Income	6-12	$127,297.00	
1	1.35	High School Math Support	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	$1,209,083.00	
1	1.36	System of Professional Growth (SPG)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,064,913.00	
1	1.37	Next Generation Science Standards (NGSS)	Yes	LEA-wide	English Learners Low Income	TK-6	$214,835.00	
1	1.38	Advance Placement and Counselor Summer Training	Yes	LEA-wide	English Learners	10-12	$15,300.00	
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying	Yes	LEA-wide	English Learners Low Income	10-12	$50,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
		Test (PSAT/NMSQT), Cash for College Events						
1	1.40	Naviance Support/6th Grade Program	Yes	LEA-wide	English Learners Low Income	K-6	$20,000.00	
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,683,278.00	
2	2.1	Immunization Clinic	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$46,047.00	
2	2.2	Tutoring for Foster Youth (FY)	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	K-12	$484,192.00	
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	$730,482.00	
2	2.4	Foster Youth (FY) Student Lists	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$10,985.00	
2	2.5	Foster Youth (FY) Advocacy	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	$10,000.00	
2	2.6	La Entrada Alternative Continuation School	Yes	Schoolwide	English Learners Low Income	Specific Schools: La Entrada Continuation High School	$1,293,610.00	
2	2.7	Credit Recovery	Yes	Schoolwide	English Learners Low Income	9-12	$717,244.00	
2	2.8	Instructional Technology	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$336,147.00	
2	2.9	Summer School: Independent Study	Yes	LEA-wide	English Learners Low Income	9-12	$184,580.00	
2	2.10	Summer School: Seat Based	Yes	LEA-wide	English Learners Low Income	9-12	$391,357.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	$442,642.00	
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	LEA-wide	English Learners Foster Youth Low Income		$55,900.00	
2	2.13	Site-Based Counselor Ratio	Yes	LEA-wide	English Learners Low Income	6-12	$2,316,780.00	
2	2.14	Integrated Math 1 Teachers High School	Yes	LEA-wide	English Learners Low Income	9-12	$637,940.00	
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	$104,337.00	
2	2.16	Student Support Services Mobile	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$20,000.00	
2	2.17	Attendance Improvement Program	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$461,474.00	
2	2.18	Transportation to School of Origin	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$1,450,000.00	
2	2.19	Physical Education Professional Learning	Yes	LEA-wide	English Learners Low Income	6-12	$46,030.00	
2	2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,683,278.00	
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	Schoolwide	English Learners Low Income	6-12	$94,166.00	
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	Schoolwide	English Learners Low Income	TK-5	$160,815.00	
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	LEA-wide	English Learners Low Income	All Schools	$400,539.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.2	Mental Health Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$1,202,730.00	
3	3.3	Campus Supervision	Yes	Schoolwide	English Learners Low Income	Specific Schools: Woodside K-8, Kingswood K-8, Lichen K-8, Starr King K-8, and Orangevale Open K-8	$423,612.00	
3	3.4	Title 1 Vice Principals (Preschool through 8th grade)	Yes	LEA-wide	Low Income	Preschool-8	$1,844,689.00	
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	LEA-wide	English Learners Low Income	All Schools	$25,788.00	
3	3.6	Equitable Access and Outcomes	Yes	LEA-wide	English Learners Low Income	9-12	$26,046.00	
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$39,998.00	
3	3.8	FACE Mobile and Family Services	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$300,000.00	
3	3.9	Summer Family Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$50,000.00	
3	3.11	Cultural Communication Specialists	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$286,114.00	
3	3.12	Workforce Diversity, Recruitment, Retention	Yes	LEA-wide	English Learners Low Income	All Schools	$100,000.00	
3	3.14	Vision to Learn	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	$250,000.00	
3	3.15	Additional Staffing for Safe Environments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,343,214.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.16	Support Center Leadership Team Stipends	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$10,589.00	
3	3.17	Behavior and Systems Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$1,124,426.00	
3	3.18	Student Support Center	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,532,642.00	
3	3.20	Navigate 360	Yes	LEA-wide	Foster Youth Low Income	All Schools	$140,001.00	
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	LEA-wide	Low Income	Grade 8	$40,000.00	
3	3.22	San Juan Youth Voice Advocates (SJYVA)	Yes	LEA-wide	English Learners Low Income	9-12	$15,000.00	
3	3.23	Black Student Unions (BSUs)	Yes	LEA-wide	Low Income	6-12	$40,211.00	
3	3.24	School/Community Prevention Specialist	Yes	LEA-wide	English Learners Low Income	6-12	$103,378.00	
3	3.25	Leadership Workshop Series	Yes	LEA-wide	Low Income	6-12	$8,000.00	
3	3.26	Student School Climate Teams	Yes	LEA-wide	Low Income	9-12	$5,750.00	
3	3.27	Camp Kinder	Yes	LEA-wide	English Learners Low Income	Pre-K	$150,000.00	
3	3.28	Substance Abuse Prevention Support	Yes	LEA-wide	Low Income	All Schools	$159,513.00	
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	LEA-wide	Low Income	All Schools	$238,712.00	
3	3.30	Cultivating Leaders	Yes	LEA-wide	English Learners Low Income	All Schools	$362,239.00	
3	3.32	District Supports for Continuous Improvement: Suspension Rate	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$5,683,279.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.36	Translation and Interpretation	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$582,112.00	
3	3.37	Support for Newcomers and Culturally Relevant Engagement	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$45,000.00	
3	3.38	Ongoing Support for Newcomers	Yes	LEA-wide	English Learners Low Income	All Schools	$1,406,934.00	
3	3.39	American Indian Education Program Grant Management			Low Income	All Schools	$20,000.00	
3	3.40	Safety Positions	Yes	LEA-wide	English Learners Low Income	All Schools	$478,264.00	
3	3.41	Vice Principals and Guest Teachers	Yes	Schoolwide	English Learners Low Income	Specific Schools: Katherine Johnson Middle School	$1,301,114.00	
3	3.42	Enhance School Culture and Climate - Encina	Yes	Schoolwide	Low Income	Specific Schools: Encina High School	$65,340.00	
3	3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	Yes	LEA-wide	English Learners Low Income	All Schools	$884,340.00	
3	3.44	Student Identity	Yes	LEA-wide	English Learners Low Income	All Schools	$40,000.00	
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$584,665.00	
3	3.46	Family Education and Leadership Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$61,740.00	
3	3.47	Safety Support, Planning & Training	Yes	LEA-wide	English Learners Low Income	All Schools	$1,811,921.00	
3	3.48	School Community and Family Partnerships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$135,766.00	
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	LEA-wide	English Learners Low Income	All Schools	$235,436.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	LEA-wide	English Learners Low Income	All Schools	$60,151.00	
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	LEA-wide	English Learners Low Income	All Schools	$162,020.00	
3	3.52	Fiscal Technician	Yes	LEA-wide	English Learners Low Income	All Schools	$61,730.00	
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	Yes	LEA-wide	English Learners Low Income	All Schools	$136,804.00	
3	3.54	Mentoring and Support	Yes	LEA-wide	English Learners Low Income	All Schools	$1,910,000.00	
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	LEA-wide	English Learners Low Income	All Schools	$146,060.00	
3	3.56	Equity Personnel	Yes	LEA-wide	English Learners Low Income	All Schools	$753,249.00	
3	3.57	Campus Climate	Yes	LEA-wide	English Learners Low Income	All Schools	$100,000.00	
3	3.58	Student Voice	Yes	LEA-wide	English Learners Low Income	All Schools	$23,000.00	
3	3.59	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$71,834.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$90,382,011.00	$80,571,233.37

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Co-Teachers at Dyer Kelly	Yes	$237,577.00	$211,899.25
1	**1.2**	Elementary K-8 Director	Yes	$300,789.00	$319,023.65
1	**1.3**	College Career Readiness Counseling	Yes	$291,887.00	$128,087.80
1	**1.4**	Advance Placement/International Baccalaureate Test Fees	Yes	$70,000.00	$52,563.00
1	**1.5**	College/Career Center Technicians	Yes	$307,297.00	$248,620.14
1	**1.6**	Dual Enrollment Textbooks	Yes	$125,000.00	$89,439.96
1	**1.7**	Advancement Via Individual Determination (AVID)	Yes	$1,983,590.00	$1,922,850.28
1	**1.8**	Career Technical Education (CTE)	Yes	$3,994,872.00	$3,992,640.88
1	**1.9**	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	$557,310.00	$575,499.57
1	**1.10**	Center for Teacher Support Induction	No	$1,462,462.00	$1,523,898.37
1	**1.11**	Bilingual Instructional Assistants (BIAs)	Yes	$3,209,832.00	$2,827,465.02

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.12	Before and Afterschool Tutoring	Yes	$378,188.00	$94,660.74
1	1.13	Online English Language Arts Intervention Program (Lexia)	Yes	$416,000.00	$412,289.50
1	1.14	Camp Invention: Title sites	Yes	$595,767.00	$793,213.19
1	1.15	Camp Invention: Local Control Funding Formula (LCFF) sites	Yes	$600,000.00	$414,624.56
1	1.16	Equal Opportunity Schools (EOS)	Yes	$257,000.00	$208,571.61
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	$563,379.00	$543,135.18
1	1.18	Professional Learning and Implementation of Math Programs	Yes	$601,635.00	$235,591.31
1	1.19	Math Support for Grades 6-8	Yes	$622,825.00	$516,428.04
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	$185,910.00	$141,179.06
1	1.21	Designated English Language Development (ELD) Staff	Yes	$12,612,455.00	$11,524,954.67
1	1.22	English Language Development (ELD) Staff Coaching	Yes	$464,256.00	$816,304.14
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	$614,810.00	$595,781.75
1	1.24	English Language Development (ELD) Clerical Staff	Yes	$423,282.00	$563,020.94

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.25	English Learner (EL) Awareness and Communication	No	$0.00	$0.00
1	1.26	Multi-Lingual Learners: Language Acquisition	Yes	$75,000.00	$0.00
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	$50,000.00	$30,750.63
1	1.28	K-2 Reading Difficulty Screener	Yes	$23,000.00	$19,872.37
1	1.29	Elementary Literacy Professional Learning	Yes	$177,500.00	$136,388.35
1	1.30	Secondary Literacy Professional Learning	Yes	$104,775.00	$72,584.89
1	1.31	State Seal of Civic Engagement and Civic Education	Yes	$16,663.00	$16,619.05
1	1.32	Strategic Literacy Plans	Yes	$467,200.00	$14,245.89
1	1.33	Director, Secondary (50%)	Yes	$117,801.00	$123,511.24
1	1.34	World language proficiency validation	No	$5,000.00	$999.50
1	1.35	Equitable Access and Outcomes	Yes	$26,046.00	$20,407.10
1	1.36	System of Professional Growth (SPG) Training of Participants and New Facilitators	Yes	$1,943,416.00	$1,802,087.70
1	1.37	Next Generation Science Standards (NGSS)	Yes	$214,835.00	$138,669.91

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.38	Advance Placement and Counselor Summer Training	Yes	$15,300.00	$0.00
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	$92,790.00	$33,766.08
1	1.40	Naviance Support/6th Grade Program	Yes	$20,000.00	$8,558.52
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$4,206,204.00	$3,644,607.94
2	2.1	Immunization Clinic	Yes	$40,000.00	$42,485.72
2	2.2	Tutoring for Foster Youth (FY)	Yes	$170,855.00	$180,902.77
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	$1,326,104.00	$1,152,827.53
2	2.4	Foster Youth (FY) Student Lists	Yes	$10,985.00	$627.70
2	2.5	Foster Youth (FY) Advocacy	Yes	$10,000.00	$919.35
2	2.6	La Entrada Alternative Continuation School	Yes	$1,184,171.00	$1,208,315.59
2	2.7	Credit Recovery	Yes	$502,392.00	$508,036.94
2	2.8	Summer School: Extended Year	Yes	$75,000.00	$489.56
2	2.9	Summer School: Independent Study	Yes	$100,000.00	$17,840.81

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.10	Summer School: Seat Based	Yes	$125,000.00	$125,540.42
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	$388,583.00	$356,684.79
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	$55,900.00	$42,735.72
2	2.13	Summer Math Learning	Yes	$72,950.00	$46,369.97
2	2.14	Integrated Math 1 Teachers High School	Yes	$578,117.00	$590,114.34
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	$97,083.00	$101,342.54
2	2.16	Student Support Services Mobile	Yes	$20,000.00	$0.00
2	2.17	Attendance Improvement Program	Yes	$466,227.00	$346,109.16
2	2.18	McKinney-Vento (MKV) Transportation	Yes	$1,000,000.00	$633,436.68
2	2.19	Arts/PE: Professional Learning	Yes	$10,000.00	$51,131.75
2	2.20	Music Instrument Repair	Yes	$51,462.00	$40,400.00
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	$80,012.00	$84,138.44
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	$147,457.00	$152,699.90
2	2.23	Science Program Specialist	No	$208,560.00	$218,209.62

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	**2.24**	Elementary Teachers on Special Assignments (TOSA): English Language Arts (ELA) and Math Secondary TOSA: Math	No	$227,467.00	$236,839.77
2	**2.25**	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	No	$300,404.00	$313,842.66
2	**2.26**	English Language Arts (ELA) and Math Program Specialists	Yes	$372,547.00	$386,417.34
2	**2.27**	Instructional Technology	Yes	$336,147.00	$317,848.37
2	**2.28**	Site-Based Counselor Ratio	Yes	$2,099,056.00	$2,203,468.48
2	**2.29**	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	$4,206,204.00	$3,644,607.94
3	**3.1**	Foster Youth Advocacy	No	$99,999.00	$94,654.14
3	**3.2**	Care Solace	Yes	$107,000.00	$107,330.00
3	**3.3**	Campus Supervision	Yes	$378,900.00	$322,369.47
3	**3.4**	Title 1 Vice Principals (K-8)	Yes	$1,677,737.00	$1,700,080.86
3	**3.5**	Conflict Mediation District Initiated Absences (DIAs)	Yes	$25,000.00	$0.00
3	**3.6**	Site Administrator Support	Yes	$60,000.00	$4,070.00
3	**3.7**	Neighborhood Learning Project (NLP) / Academic Parent Teacher	Yes	$39,998.00	$35,363.77

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
		Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)			
3	**3.8**	FACE Mobile and Family Outreach	Yes	$300,000.00	$240,893.86
3	**3.9**	Summer Family Camps	Yes	$100,000.00	$39,039.59
3	**3.10**	Adult Education: English as a Second Language (ESL)	Yes	$107,555.00	$93,196.09
3	**3.11**	Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites	Yes	$365,695.00	$131,192.39
3	**3.12**	Student Support Center	No	$99,203.00	$0.00
3	**3.13**	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	No	$350,700.00	$141,936.02
3	**3.14**	Vision to Learn	Yes	$250,000.00	$125,000.00
3	**3.15**	Additional Staffing for Safe Environments	Yes	$2,767,120.00	$2,446,965.62
3	**3.16**	Support Center Leadership Team Stipends	Yes	$12,499.00	$10,589.16
3	**3.17**	Behavior and Systems Support	Yes	$329,232.00	$339,235.45
3	**3.18**	Student Support Center	Yes	$5,261,279.00	$4,891,386.15
3	**3.19**	Positive Behavioral Interventions and Supports (PBIS)/Social-Emotional Learning (SEL)/Restorative Practices	Yes	$293,812.00	$272,401.32
3	**3.20**	Navigate 360	Yes	$140,000.00	$117,154.23

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.21**	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	$40,000.00	$12,923.18
3	**3.22**	San Juan Youth Voice Advocates (SJYVA)	Yes	$15,000.00	$14,213.63
3	**3.23**	Black Student Unions (BSUs)	Yes	$63,000.00	$27,455.97
3	**3.24**	School/Community Prevention Specialist	Yes	$180,484.00	$99,802.53
3	**3.25**	Leadership Workshop Series	Yes	$8,000.00	$1,044.98
3	**3.26**	Student School Climate Teams	Yes	$5,750.00	$3,497.79
3	**3.27**	Camp Kinder	Yes	$364,486.00	$548,912.14
3	**3.28**	Substance Abuse Prevention Support	Yes	$147,532.00	$152,465.14
3	**3.29**	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	$239,006.00	$215,319.82
3	**3.30**	Cultivating Leaders	Yes	$336,261.00	$166,881.16
3	**3.31**	Inclusive Practices	No	$120,000.00	$103,641.27
3	**3.32**	General Education Enrollment	No	$0.00	$0.00
3	**3.33**	Behavior Support Assistants	No	$494,320.00	$521,182.89

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.34**	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	No	$299,132.00	$249,994.18
3	**3.35**	Enrollment Center Counselor	Yes	$98,000.00	$0.00
3	**3.36**	Translation and Interpretation	Yes	$1,230,137.00	$1,092,866.42
3	**3.37**	Support for Newcomers and Culturally Relevant Engagement	Yes	$341,636.00	$174,890.69
3	**3.38**	Ongoing Support for Newcomers	Yes	$1,450,000.00	$2,073,007.00
3	**3.39**	American Indian Education Program Grant Management	No	$34,218.00	$41,763.48
3	**3.40**	Safety Positions	Yes	$561,939.00	$531,398.47
3	**3.41**	Vice Principals and Guest Teachers	Yes	$1,318,443.00	$1,379,107.67
3	**3.42**	Enhance School Culture and Climate - Encina	Yes	$175,276.00	$128,504.58
3	**3.43**	Pregnant/Parent Students	Yes	$551,117.00	$580,664.09
3	**3.44**	Student Identity	Yes	$40,000.00	$35,053.55
3	**3.45**	F.A.C.E. Parent/Family Support Ambassadors	Yes	$546,648.00	$507,938.39
3	**3.46**	Family Education and Leadership Development	Yes	$61,740.00	$54,518.30
3	**3.47**	Safety Support, Planning & Training	Yes	$1,731,862.00	$1,552,239.06

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.48**	School Community and Family Partnerships	Yes	$135,766.00	$129,284.94
3	**3.49**	San Juan Teacher Residency at Alder Graduate School of Education	Yes	$222,095.00	$189,357.94
3	**3.50**	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	$88,410.00	$58,221.27
3	**3.51**	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	$163,455.00	$185,127.41
3	**3.52**	Fiscal Technician	Yes	$58,891.00	$61,697.45
3	**3.53**	System of Professional Growth (SPG) and Pre-Induction Support	Yes	$300,000.00	$148,036.82
3	**3.54**	Mentoring and Support	Yes	$942,326.00	$884,559.69
3	**3.55**	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	$146,060.00	$124,856.57
3	**3.56**	Equity personnel	Yes	$702,950.00	$726,165.48
3	**3.57**	Campus Climate	Yes	$150,000.00	$127,424.24
3	**3.58**	Student Voice	Yes	$23,000.00	$21,908.57
3	**3.59**	Two-Way Text Messaging Platform with Advanced Translation Features	Yes	$56,850.00	$56,850.00
3	**3.60**	Cultural Communication Specialists	Yes	$282,616.00	$263,320.06

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.61	Workforce Diversity, Recruitment, Retention	Yes	$100,000.00	$42,507.49
3	3.62	Credentialing Oversight	No	$0.00	$0.00
3	3.63	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$4,206,205.00	$3,644,607.94
4	4.1	University of Florida Literacy Institute (UFLI) Foundations Literacy	No	$3,994.00	$2,555.06
4	4.2	English Learner Achieve Curriculum	No	$29,428.00	$27,104.43
4	4.3	Engaging School Literature	No	$21,020.00	$15,759.00
4	4.4	Bilingual Instructional Assistant Support	No	$214,677.00	$58,893.48
4	4.5	Student and Family Engagement	No	$55,241.00	$24,905.60
4	4.6	Welcoming and Belonging	No	$7,357.00	$5,340.20
4	4.7	Structured Recess Supervision	No	$68,105.00	$68,078.88
4	4.8	Positive Behavior Intervention	No	$21,230.00	$15,759.00
4	4.9	Engaging Instructional Practices	No	$5,255.00	$2,000.00
5	5.1	Bilingual Instructional Assistants (BIAs)	No	$259,410.00	$93,276.00
5	5.2	Instructional Assistant (IA)	No	$145,946.00	$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	**5.3**	English Learner (EL) Instruction	No	$27,322.00	$99,269.33
5	**5.4**	English Language Instructional Specialist	No	$32,079.00	$27,030.00
5	**5.5**	English Learner (EL) Counselor	No	$167,114.00	$101,825.00
5	**5.6**	Technology to Support Differentiation	No	$3,153.00	$12,489.92
5	**5.7**	Refugee Empowering Peers: International Rescue Committee (IRC)	No	$15,765.00	$29,313.84
5	**5.8**	Advancement Via Individual Determination (AVID) Emerge	No	$33,655.00	$31,945.00
5	**5.9**	Administrative Instructional Support (VP)	No	$201,854.00	$174,161.00
6	**6.1**	Intervention	No	$164,488.00	$93,891.07
6	**6.2**	Bilingual Instructional Assistant (BIA) Support	No	$53,673.00	$23,591.22
6	**6.3**	Attendance Improvement	No	$30,685.00	$13,398.30
6	**6.4**	Administration	No	$193,029.00	$133,156.20
6	**6.5**	English Language Development (ELD) Teacher	No	$164,488.00	$92,640.86

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
6	6.6	Preventive Support Staff and Social-Emotional Learning Opportunities	No	$278,761.00	$203,245.92
6	6.7	Engaging Instructional Practices	No	$21,020.00	$50,375.00
6	6.8	Welcoming and Belonging	No	$21,206.00	$50,375.00
7	7.1	Class Size Reduction	No	$493,463.00	$198,539.24
7	7.2	Social Worker	No	$167,114.00	$56,750.26
7	7.3	Intervention	No	$164,488.00	$169,754.90
7	7.4	Superior Sports	No	$83,029.00	$102,118.00
7	7.5	Professional Development and District Initiated Absence	No	$22,879.00	$63,950.00
7	7.6	Materials, Supplies, Books, Copier	No	$31,153.00	$26,951.04
7	7.7	Family Engagement and Collaboration	No	$9,459.00	$5,037.63
7	7.8	After School Tutoring	No	$16,816.00	$22,586.09
8	8.1	English Language Arts (ELA) Support	No	$73,746.00	$111,148.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
8	8.2	Math Support	No	$73,746.00	$41,563.84
8	8.3	Preventive Support Staff and Social-Emotional Learning (SEL)	No	$585,125.00	$454,346.68
9	9.1	Math Intervention	No	$66,949.00	$41,136.00
9	9.2	Counselor	No	$115,998.00	$127,084.00
9	9.3	Tiered Interventions	No	$15,996.00	$15,733.00
10	10.1	Staff Training	No	$9,459.00	$3,782.16
10	10.2	Community Building	No	$10,379.00	$1,396.00
10	10.3	Supervision	No	$9,795.00	$0.00
10	10.4	Intervention	No	$7,357.00	$0.00
10	10.5	Behavior Support	No	$14,588.00	$11,819.25
11	11.1	Designated and Integrated English Language Development (ELD)	No	$164,488.00	$164,286.52
11	11.2	Bilingual Instructional Assistant Support	No	$180,919.00	$25,371.99
11	11.3	Engaging Instructional Practices	No	$7,124.00	$15,759.00
11	11.4	Engaging School Literature	No	$4,204.00	$1,841.55

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
11	**11.5**	Imagine Language and Literacy	No	$15,371.00	$26,317.53
11	**11.6**	Guided Language Acquisition Design (GLAD)	No	$4,729.00	$5,253.00
12	**12.1**	Differentiated Instruction	No	$107,347.00	$42,629.15
12	**12.2**	Math Co-Teacher	No	$149,893.00	$75,864.88
12	**12.3**	English Language Arts (ELA) Co-Teacher	No	$149,893.00	$49,667.12
12	**12.4**	Dean of Students	No	$115,017.00	$72,589.11
12	**12.5**	Academic Assessment Coordinator	No	$167,114.00	$57,343.85
12	**12.6**	Resources	No	$28,616.00	$43,672.00
13	**13.1**	English Language Arts Intervention	No	$222,293.00	$186,362.17
13	**13.2**	Math Intervention	No	$201,273.00	$161,497.92
13	**13.3**	Tiered Intervention	No	$570,205.00	$481,344.17
13	**13.4**	Attendance Improvement	No	$94,628.00	$16,803.00
14	**14.1**	Behaviorist	No	$202,948.00	$156,576.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
14	**14.2**	Instructional Assistants (IAs)	No	$145,945.00	$105,383.00
14	**14.3**	Instructional Assistant (IA) 2	No	$55,041.00	$45,251.00
14	**14.4**	Instructional Assistant (IA) 3	No	$57,518.00	$48,984.00
14	**14.5**	Supplemental Instructional Materials	No	$33,275.00	$19,095.00

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
64,604,798.00	$74,903,555.00	$66,698,574.16	$8,204,980.84	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Co-Teachers at Dyer Kelly	Yes	$237,577.00	$211,899.25		
1	1.2	Elementary K-8 Director	Yes	$300,789.00	$319,023.65		
1	1.3	College Career Readiness Counseling	Yes	$291,887.00	$128,087.80		
1	1.4	Advance Placement/International Baccalaureate Test Fees	Yes	$70,000.00	$52,563.00		
1	1.5	College/Career Center Technicians	Yes	$307,297.00	$248,620.14		
1	1.6	Dual Enrollment Textbooks	Yes	$125,000.00	$89,439.96		
1	1.7	Advancement Via Individual Determination (AVID)	Yes	$1,983,590.00	$1,922,850.28		
1	1.8	Career Technical Education (CTE)	Yes	$1,621,261.00	$1,704,664.17		
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	$557,310.00	$575,499.57		
1	1.11	Bilingual Instructional Assistants (BIAs)	Yes	$3,209,832.00	$2,827,465.02		
1	1.12	Before and Afterschool Tutoring	Yes	$378,188.00	$94,660.74		
1	1.13	Online English Language Arts Intervention Program (Lexia)	Yes	$416,000.00	$412,289.50		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.14	Camp Invention: Title sites	Yes	$100,000.00	$245,821.71		
1	1.15	Camp Invention: Local Control Funding Formula (LCFF) sites	Yes	$600,000.00	$414,624.56		
1	1.16	Equal Opportunity Schools (EOS)	Yes	$257,000.00	$208,571.61		
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	$563,379.00	$543,135.18		
1	1.18	Professional Learning and Implementation of Math Programs	Yes	$601,635.00	$235,591.31		
1	1.19	Math Support for Grades 6-8	Yes	$622,825.00	$516,428.04		
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	$185,910.00	$141,179.06		
1	1.21	Designated English Language Development (ELD) Staff	Yes	$12,612,455.00	$11,524,954.67		
1	1.22	English Language Development (ELD) Staff Coaching	Yes	$296,374.00	$521,714.87		
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	$614,810.00	$595,781.75		
1	1.24	English Language Development (ELD) Clerical Staff	Yes	$423,282.00	$595,781.75		
1	1.26	Multi-Lingual Learners: Language Acquisition	Yes	$75,000.00	$0.00		
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	$50,000.00	$30,750.63		
1	1.28	K-2 Reading Difficulty Screener	Yes	$23,000.00	$19,872.37		
1	1.29	Elementary Literacy Professional Learning	Yes	$177,500.00	$136,388.35		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.30	Secondary Literacy Professional Learning	Yes	$104,775.00	$72,584.89		
1	1.31	State Seal of Civic Engagement and Civic Education	Yes	$16,663.00	$16,619.05		
1	1.32	Strategic Literacy Plans	Yes	$467,200.00	$14,245.89		
1	1.33	Director, Secondary (50%)	Yes	$117,801.00	$123,511.24		
1	1.35	Equitable Access and Outcomes	Yes	$26,046.00	$20,407.10		
1	1.36	System of Professional Growth (SPG) Training of Participants and New Facilitators	Yes	$1,943,416.00	$1,802,087.70		
1	1.37	Next Generation Science Standards (NGSS)	Yes	$214,835.00	$138,669.91		
1	1.38	Advance Placement and Counselor Summer Training	Yes	$15,300.00	$0.00		
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	$92,790.00	$33,766.08		
1	1.40	Naviance Support/6th Grade Program	Yes	$20,000.00	$8,558.52		
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$4,206,204.00	$3,655,615.94		
2	2.1	Immunization Clinic	Yes	$40,000.00	$42,485.72		
2	2.2	Tutoring for Foster Youth (FY)	Yes	$170,855.00	$180,902.77		
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	$898,644.00	$807,277.88		
2	2.4	Foster Youth (FY) Student Lists	Yes	$10,985.00	$627.70		

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2	2.5	Foster Youth (FY) Advocacy	Yes	$10,000.00	$919.35		
2	2.6	La Entrada Alternative Continuation School	Yes	$1,184,171.00	$1,208,315.59		
2	2.7	Credit Recovery	Yes	$502,392.00	$508,036.94		
2	2.8	Summer School: Extended Year	Yes	$75,000.00	$489.56		
2	2.9	Summer School: Independent Study	Yes	$100,000.00	$17,840.81		
2	2.10	Summer School: Seat Based	Yes	$125,000.00	$125,540.42		
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	$388,583.00	$356,684.79		
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	$55,900.00	$42,735.72		
2	2.13	Summer Math Learning	Yes	$72,950.00	$46,369.97		
2	2.14	Integrated Math 1 Teachers High School	Yes	$578,117.00	$590,114.34		
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	$97,083.00	$101,342.54		
2	2.16	Student Support Services Mobile	Yes	$20,000.00	$0.00		
2	2.17	Attendance Improvement Program	Yes	$466,227.00	$346,109.16		
2	2.18	McKinney-Vento (MKV) Transportation	Yes	$1,000,000.00	$633,436.68		
2	2.19	Arts/PE: Professional Learning	Yes	$10,000.00	$51,131.75		
2	2.20	Music Instrument Repair	Yes	$51,462.00	$40,400.00		
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	$80,012.00	$84,138.44		
2	2.22	Elementary Teachers on Special Assignment (TOSAs):	Yes	$147,457.00	$152,699.90		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
		English Language Arts (ELA) and Math					
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	$372,547.00	$386,417.34		
2	2.27	Instructional Technology	Yes	$336,147.00	$317,848.37		
2	2.28	Site-Based Counselor Ratio	Yes	$2,099,056.00	$2,203,468.48		
2	2.29	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	$4,206,204.00	$3,655,615.94		
3	3.2	Care Solace	Yes	$107,000.00	$107,330.00		
3	3.3	Campus Supervision	Yes	$378,900.00	$322,369.47		
3	3.4	Title 1 Vice Principals (K-8)	Yes	$1,677,737.00	$1,700,080.86		
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	$25,000.00	$0.00		
3	3.6	Site Administrator Support	Yes	$60,000.00	$4,070.00		
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Yes	$39,998.00	$35,363.77		
3	3.8	FACE Mobile and Family Outreach	Yes	$300,000.00	$240,893.86		
3	3.9	Summer Family Camps	Yes	$100,000.00	$39,039.59		
3	3.10	Adult Education: English as a Second Language (ESL)	Yes	$107,555.00	$93,196.09		
3	3.11	Multi-Tiered System of Supports (MTSS): Staffing for Low, Mid and High Density Sites	Yes	$365,695.00	$131,192.39		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.14	Vision to Learn	Yes	$250,000.00	$125,000.00		
3	3.15	Additional Staffing for Safe Environments	Yes	$2,767,120.00	$2,446,965.62		
3	3.16	Support Center Leadership Team Stipends	Yes	$12,499.00	$10,589.16		
3	3.17	Behavior and Systems Support	Yes	$329,232.00	$339,235.45		
3	3.18	Student Support Center	Yes	$5,261,279.00	$4,891,386.15		
3	3.19	Positive Behavioral Interventions and Supports (PBIS)/Social-Emotional Learning (SEL)/Restorative Practices	Yes	$98,483.00	$58,820.75		
3	3.20	Navigate 360	Yes	$140,000.00	$117,154.23		
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	$40,000.00	$12,923.18		
3	3.22	San Juan Youth Voice Advocates (SJYVA)	Yes	$15,000.00	$14,213.63		
3	3.23	Black Student Unions (BSUs)	Yes	$63,000.00	$27,455.97		
3	3.24	School/Community Prevention Specialist	Yes	$180,484.00	$99,802.53		
3	3.25	Leadership Workshop Series	Yes	$8,000.00	$1,044.98		
3	3.26	Student School Climate Teams	Yes	$5,750.00	$3,497.79		
3	3.27	Camp Kinder	Yes	$81,540.00	$108,596.00		
3	3.28	Substance Abuse Prevention Support	Yes	$147,532.00	$152,465.14		
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	$239,006.00	$215,319.82		
3	3.30	Cultivating Leaders	Yes	$336,261.00	$166,881.16		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.35	Enrollment Center Counselor	Yes	$98,000.00	$0.00		
3	3.36	Translation and Interpretation	Yes	$582,112.00	$611,650.38		
3	3.37	Support for Newcomers and Culturally Relevant Engagement	Yes	$45,000.00	$20,668.29		
3	3.38	Ongoing Support for Newcomers	Yes	$1,450,000.00	$1,097,994.00		
3	3.40	Safety Positions	Yes	$561,939.00	$531,398.47		
3	3.41	Vice Principals and Guest Teachers	Yes	$1,318,443.00	$1,379,107.67		
3	3.42	Enhance School Culture and Climate - Encina	Yes	$175,276.00	$95,480.59		
3	3.43	Pregnant/Parent Students	Yes	$551,117.00	$580,664.09		
3	3.44	Student Identity	Yes	$40,000.00	$35,053.55		
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	Yes	$546,648.00	$507,938.39		
3	3.46	Family Education and Leadership Development	Yes	$61,740.00	$54,518.30		
3	3.47	Safety Support, Planning & Training	Yes	$1,731,862.00	$1,552,239.06		
3	3.48	School Community and Family Partnerships	Yes	$135,766.00	$129,284.94		
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	$222,095.00	$189,357.94		
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	$88,410.00	$58,221.27		
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	$163,455.00	$185,127.41		
3	3.52	Fiscal Technician	Yes	$58,891.00	$61,697.45		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	**3.53**	System of Professional Growth (SPG) and Pre-Induction Support	Yes	$300,000.00	$135,401.31		
3	**3.54**	Mentoring and Support	Yes	$942,326.00	$884,559.69		
3	**3.55**	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	$146,060.00	$124,856.57		
3	**3.56**	Equity personnel	Yes	$702,950.00	$726,165.48		
3	**3.57**	Campus Climate	Yes	$150,000.00	$127,424.24		
3	**3.58**	Student Voice	Yes	$23,000.00	$21,908.57		
3	**3.59**	Two-Way Text Messaging Platform with Advanced Translation Features	Yes	$56,850.00	$56,850.00		
3	**3.60**	Cultural Communication Specialists	Yes	$282,616.00	$263,320.06		
3	**3.61**	Workforce Diversity, Recruitment, Retention	Yes	$100,000.00	$42,507.49		
3	**3.63**	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$4,206,205.00	$3,655,615.94		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
414,992,546	64,604,798.00	0	15.568%	$66,698,574.16	0.000%	16.072%	$0.00	0.000%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

Requirements

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

- Teachers,

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
  - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
  - Inclusion of metrics other than the statutorily required metrics
  - Determination of the target outcome on one or more metrics
  - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
  - Inclusion of action(s) or a group of actions
  - Elimination of action(s) or group of actions
  - Changes to the level of proposed expenditures for one or more actions
  - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
  - Analysis of effectiveness of the specific actions to achieve the goal
  - Analysis of material differences in expenditures
  - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
  - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

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

Year 1 Outcome

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

Year 2 Outcome

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

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

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

For Technical Assistance

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

For Lowest Performing Dashboard Indicators

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

For LEAs With Unexpended LREBG Funds

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

Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

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

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

Purpose

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

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

Statutory Requirements

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

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

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

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

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

LEA-wide and Schoolwide Actions

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

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

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

LCFF Carryover Table

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

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

  The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

LCAP Addendum A:
2023 CA School Dashboard School Indicator Results

Dashboard Results	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College/ Career
San Juan Unified School District	Orange	Orange	Orange	Yellow	Yellow	Orange	Medium
Albert Schweitzer Elementary	Blue	Orange	Yellow	Yellow	No Color	Blue	No Performance Level
Andrew Carnegie Middle	No Color	Orange	Orange	Yellow	No Color	Red	No Performance Level
Arcade Fundamental Middle	Yellow	Orange	Red	Yellow	No Color	Orange	No Performance Level
Arden Middle	Red	Green	Yellow	Yellow	No Color	Orange	No Performance Level
Arlington Heights Elementary	No Color	Orange	Orange	Yellow	No Color	Yellow	No Performance Level
Bella Vista High	Green	Green	Green	No Color	Orange	Green	Medium
Cambridge Heights Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level
Cameron Ranch Elementary	Blue	Red	Yellow	Yellow	No Color	Orange	No Performance Level
Carmichael Elementary	Orange	Red	Orange	Yellow	No Color	Orange	No Performance Level
Carriage Drive Elementary	Yellow	Yellow	Orange	Yellow	No Color	Green	No Performance Level
Casa Roble Fundamental High	No Color	Yellow	Yellow	No Color	Blue	Red	Medium
Charles Peck Elementary	Blue	Orange	Orange	Yellow	No Color	Blue	No Performance Level
Cottage Elementary	Red	Red	Red	Yellow	No Color	Blue	No Performance Level
Coyle Avenue Elementary	Blue	Yellow	Yellow	Yellow	No Color	Blue	No Performance Level
Del Campo High	Yellow	Orange	Orange	No Color	Green	Orange	Medium
Del Dayo Elementary	No Color	Green	Green	Yellow	No Color	Blue	No Performance Level
Del Paso Manor Elementary	Blue	Orange	Orange	Yellow	No Color	Orange	No Performance Level
Dyer-Kelly Elementary	Blue	Red	Orange	Yellow	No Color	Yellow	No Performance Level
Earl Legette Elementary	No Color	Yellow	Yellow	Yellow	No Color	Green	No Performance Level
El Camino High	Red	Yellow	Yellow	No Color	Orange	Green	Medium
El Sereno Alternative Education	No Color	No Color	No Color	No Color	Yellow	Blue	Low
Encina Prepartory High	Red	Orange	Orange	No Color	Yellow	Yellow	Low
Gold River Discovery Center K-8	Orange	Green	Yellow	Red	No Color	Orange	No Performance Level
Grand Oaks Elementary	Red	Orange	Yellow	Yellow	No Color	Green	No Performance Level
Green Oaks Fundamental Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level

Greer Elementary	Orange	Red	Yellow	Yellow	No Color	Orange	No Performance Level
Harry Dewey Fundamental Elementary	No Color	Orange	Yellow	Orange	No Color	Green	No Performance Level
Howe Avenue Elementary	Blue	Orange	Red	Yellow	No Color	Yellow	No Performance Level
James R. Cowan Fundamental Elementary	No Color	Yellow	Yellow	Yellow	No Color	Orange	No Performance Level
John Barrett Middle	Orange	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Katherine Johnson Middle	Orange	Orange	Red	Yellow	No Color	Yellow	No Performance Level
Kingswood K-8	Orange	Red	Red	Yellow	No Color	Red	No Performance Level
La Entrada Continuation High	No Color	No Color	No Color	No Color	Red	Red	Very Low
La Vista Center	No Color	No Color	No Color	No Color	No Color	Red	No Performance Level
Laurel Ruff Transition	No Color	No Color	No Color	No Color	No Color	Green	No Performance Level
Lichen K-8	Orange	Yellow	Yellow	Orange	No Color	Red	No Performance Level
Louis Pasteur Middle	No Color	Green	Green	Yellow	No Color	Orange	No Performance Level
Mariemont Elementary	No Color	Green	Green	Yellow	No Color	Blue	No Performance Level
Mariposa Avenue Elementary	Red	Yellow	Yellow	Yellow	No Color	Yellow	No Performance Level
Mary Deterding Elementary	Orange	Green	Green	Yellow	No Color	Orange	No Performance Level
Meraki High	No Color	No Color	No Color	Yellow	No Color	Yellow	No Performance Level
Mesa Verde High	Red	Yellow	Orange	No Color	Orange	Red	Low
Mira Loma High	Red	Blue	Green	Yellow	Orange	Orange	Medium
Mission Avenue Open Elementary	Yellow	Orange	Orange	Orange	No Color	Yellow	No Performance Level
Northridge Elementary	Green	Yellow	Yellow	Yellow	No Color	Orange	No Performance Level
Oakview Community Elementary	No Color	Green	Green	Yellow	No Color	Green	No Performance Level
Orangevale Open K-8	No Color	Green	Yellow	Yellow	No Color	Green	No Performance Level
Ottomon Way Elementary	No Color	Orange	Orange	Yellow	No Color	Green	No Performance Level
Pasadena Avenue Elementary	Red	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Pershing Elementary	No Color	Green	Green	Yellow	No Color	Orange	No Performance Level
Ralph Richardson Center	No Color	No Color	No Color	Yellow	No Color	Blue	No Performance Level
Rio Americano High	Red	Blue	Green	No Color	Yellow	Orange	Medium
San Juan High	Red	Red	Red	No Color	Yellow	Yellow	Low
Sierra Oaks K-8	Red	Orange	Orange	Yellow	No Color	Yellow	No Performance Level
Skycrest Elementary	Green	Orange	Yellow	Yellow	No Color	Blue	No Performance Level
Starr King K-8	Yellow	Orange	Red	Yellow	No Color	Yellow	No Performance Level

Sylvan Middle	Red	Orange	Red	Yellow	No Color	Red	No Performance Level
Thomas Edison Language Institute K-8	Yellow	Orange	Yellow	Yellow	No Color	Orange	No Performance Level
Thomas Kelly Elementary	No Color	Yellow	Orange	Yellow	No Color	Yellow	No Performance Level
Trajan Elementary	No Color	Yellow	Yellow	Yellow	No Color		No Performance Level
Twin Lakes Elementary	No Color	Orange	Yellow	Orange	No Color	Green	No Performance Level
Whitney Avenue Elementary	Orange	Orange	Yellow	Yellow	No Color	Green	No Performance Level
Will Rogers Middle	Green	Orange	Red	Orange	No Color	Red	No Performance Level
Winston Churchill Middle	Orange	Green	Yellow	Yellow	No Color	Orange	No Performance Level
Woodside K-8	Orange	Orange	Orange	Yellow	No Color	Orange	No Performance Level

LCAP Addendum B:

2023 California School Dashboard: Lowest Performing Student Groups

Key:

Abbreviation	CA School Dashboard Indicator
1	English Language Arts
2	Mathematics
3	English Learner Progress
4	Graduation
5	College/Career
6	Suspension
7	Chronic Absenteeism

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	PI	Pacific Islander or Native Hawaiian
AS	Asian American	SED	Socioeconomically Disadvantaged
EL	English Learner	SWD	Students with Disabilities
FI	Filipino	TOM	Two or More Races
FY	Foster Youth	WH	White
HIS	Hispanic		

District/School	Title I 2023-24	AA	AI	AS	EL	FI	FY	HIS	HM	PI	SED	SWD	TOM	WH
San Juan Unified School District		1, 2			1, 2				1, 2			5		
Albert Schweitzer Elementary	Yes							1, 2				1, 2		
Andrew Carnegie Middle					1, 2, 7			2			2, 6	1, 2, 6	6	6
Arcade Fundamental Middle	Yes			1, 2, 6	1			2			1	1		
Arden Middle					1, 3, 7							1, 2, 7	7	
Arlington Heights Elementary	Yes													
Bella Vista High									6					
Cambridge Heights Elementary														
Cameron Ranch Elementary	Yes							1			1	1		
Carmichael Elementary	Yes	7			1, 7			1			1, 7		6, 7	1
Carriage Drive Elementary	Yes				2									
Casa Roble Fundamental High								6					6	6
Charles Peck Elementary	Yes				1, 2							1, 2		
Cottage Elementary	Yes			1, 2	1, 2, 3			1, 2			1, 2			1
Coyle Avenue Elementary	Yes										1			
Del Campo High		6						2			2	1, 2, 5, 6		
Del Dayo Elementary														
Del Paso Manor Elementary	Yes			1	1, 2									
Dyer-Kelly Elementary	Yes			1	1			1			1			2
Earl Legette Elementary												1, 2		
El Camino Fundamental High					3					2				
El Sereno Alternative Education														
Encina Preparatory High	Yes				3, 5									
Gold River Discovery Center K-8					7			6			6, 7			7
Grand Oaks Elementary	Yes				3, 7							1		
Green Oaks Fundamental Elementary														
Greer Elementary	Yes	1		1	1			1	6		1	1	7	
Harry Dewey Fundamental Elementary								7				7		

Howe Avenue Elementary	Yes	1, 2			2			2			2		6	1, 2
James R. Cowan Fundamental Elementary												6		
John Barrett Middle		1			1, 2				6, 7		6	6		
Katherine Johnson Middle	Yes	2		1, 2	2						2	2	6	1, 2
Kingswood K-8	Yes	6			1, 2			1, 2, 6			1, 2, 6	1, 2, 6	6	2
La Entrada Continuation High		6						5			4, 5	6		
La Vista Center	Yes										6	6		
Laurel Ruff Transition														
Lichen K-8	Yes							6, 7	6		6	1, 2, 6		6
Louis Pasteur Fundamental Middle								6			6	6	6	
Mariemont Elementary													7	
Mariposa Avenue Elementary	Yes				3									
Mary Deterding Elementary													7	
Meraki High														
Mesa Verde High	Yes	6			3, 6			6	6			5		6
Mira Loma High	Yes				1, 3, 6				6			6		
Mission Avenue Open Elementary				7	1									
Northridge Elementary	Yes										6	6	6	
Oakview Community Elementary														
Orangevale Open K-8												1, 2, 7		
Ottomon Way Elementary	Yes													
Pasadena Avenue Elementary	Yes	6			3								7	
Pershing Elementary												6	7	
Ralph Richardson Center														
Rio Americano High		6			3, 5, 6			6	6		6	6		
San Juan Choices Charter											2, 5			2
San Juan High	Yes				3			1, 2			2		6	2
Sierra Oaks K-8		1, 2, 6		7	1, 3								7	
Skycrest Elementary	Yes													
Starr King K-8	Yes	1, 2, 6			1, 7				6			1, 2, 7	1, 2, 6	1
Sylvan Middle	Yes	1, 6, 7			1, 2, 3			2, 6	1, 7		1, 2, 6	1, 2, 6	1, 6	2
Thomas Edison Language Institute K-8	Yes	1, 6			1				1, 2, 6		1			
Thomas Kelly Elementary	Yes	6										6		
Trajan Elementary														
Twin Lakes Elementary												7	7	
Whitney Avenue Elementary	Yes											1, 2		
Will Rogers Middle	Yes	1, 6		6, 7	1, 2			2, 6, 7	6, 7		1, 2, 6	1, 2, 6	6	6
Winston Churchill Middle		1			1, 2, 6			6			6	2	6	
Woodside K-8												1, 6		

LCAP Addendum C:
2024 CA School Dashboard School Indicator Results

School	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College / Career
San Juan Unified School District	Yellow	Orange	Orange	Yellow	Orange	Orange	Green
Albert Schweitzer Elementary	Red	Orange	Yellow	Yellow	N/A	Yellow	N/A
Andrew Carnegie Middle	No Performance Color	Yellow	Yellow	Yellow	N/A	Green	N/A
Arcade Fundamental Middle	Green	Orange	Red	Yellow	N/A	Green	N/A
Arden Middle	Orange	Orange	Orange	Red	N/A	Orange	N/A
Arlington Heights Elementary	No Performance Color	Red	Orange	Yellow	N/A	Yellow	N/A
Bella Vista High	Red	Yellow	Yellow	N/A	Green	Orange	Yellow
Cambridge Heights Elementary	No Performance Color	Green	Green	Yellow	N/A	Blue	N/A
Cameron Ranch Elementary	Red	Red	Orange	Orange	N/A	Yellow	N/A
Carmichael Elementary	Blue	Orange	Yellow	Yellow	N/A	Green	N/A
Carriage Drive Elementary	Blue	Orange	Orange	Orange	N/A	Orange	N/A
Casa Roble Fundamental High	No Performance Color	Orange	Red	N/A	Yellow	Yellow	Yellow
Charles Peck Elementary	Orange	Orange	Orange	Yellow	N/A	Orange	N/A
Cottage Elementary	Blue	Red	Red	Yellow	N/A	Orange	N/A
Coyle Avenue Elementary	Red	Red	Orange	Yellow	N/A	Blue	N/A
Del Campo High	Red	Red	Red	N/A	Orange	Yellow	Orange
Del Dayo Elementary	No Performance Color	Green	Green	Green	N/A	Green	N/A
Del Paso Manor Elementary	Yellow	Yellow	Orange	Yellow	N/A	Red	N/A
Dyer-Kelly Elementary	Yellow	Red	Orange	Orange	N/A	Orange	N/A
Earl Legette Elementary	No Performance Color	Orange	Yellow	Yellow	N/A	Orange	N/A
El Camino High	Red	Orange	Orange	N/A	Green	Red	Green
El Sereno Alternative Education	No Performance Color	No Performance Color	No Performance Color	No Performance Color	Red	Blue	Orange
Encina Prepartory High	Red	Red	Red	N/A	Orange	Orange	Orange
Gold River Discovery Center K-8	Orange	Yellow	Yellow	Yellow	N/A	Red	N/A
Grand Oaks Elementary	Red	Orange	Yellow	Yellow	N/A	Orange	N/A
Green Oaks Fundamental Elementary	No Performance Color	Green	Green	Yellow	N/A	Orange	N/A

School	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College / Career
Greer Elementary	Orange	Orange	Orange	Yellow	N/A	Green	N/A
Harry Dewey Fundamental Elementary	No Performance Color	Orange	Orange	Yellow	N/A	Orange	N/A
Howe Avenue Elementary	Orange	Red	Red	Orange	N/A	Orange	N/A
James R. Cowan Fundamental Elementary	No Performance Color	Yellow	Yellow	Yellow	N/A	Red	N/A
John Barrett Middle	Green	Orange	Orange	Orange	N/A	Orange	N/A
Katherine Johnson Middle	Red	Red	Red	Orange	N/A	Yellow	N/A
Kingswood K-8	Orange	Orange	Red	Yellow	N/A	Red	N/A
La Entrada Continuation High	No Performance Color	No Performance Color	No Performance Color	N/A	Red	Orange	Red
La Vista Center	No Performance Color	No Performance Color	No Performance Color	No Performance Color	N/A	Orange	N/A
Laurel Ruff Transition	No Performance Color	No Performance Color	No Performance Color	No Performance Color	N/A	Orange	N/A
Lichen K-8	Yellow	Orange	Yellow	Yellow	N/A	Yellow	N/A
Louis Pasteur Middle	No Performance Color	Orange	Yellow	Yellow	N/A	Red	N/A
Mariemont Elementary	No Performance Color	Green	Green	Yellow	N/A	Orange	N/A
Mariposa Avenue Elementary	Yellow	Red	Orange	Yellow	N/A	Orange	N/A
Mary Deterding Elementary	Blue	Green	Green	Yellow	N/A	Yellow	N/A
Meraki High	No Performance Color	No Performance Color	No Performance Color	N/A	No Performance Color	Blue	N/A
Mesa Verde High	Yellow	Red	Red	N/A	Yellow	Yellow	Yellow
Mira Loma High	Red	Yellow	Yellow	N/A	Green	Orange	Yellow
Mission Avenue Open Elementary	Yellow	Orange	Orange	Yellow	N/A	Orange	N/A
Northridge Elementary	Orange	Orange	Yellow	Orange	N/A	Green	N/A
Oakview Community Elementary	No Performance Color	Yellow	Green	Yellow	N/A	Orange	N/A
Orangevale Open K-8	No Performance Color	Yellow	Green	Yellow	N/A	Orange	N/A
Ottomon Way Elementary	No Performance Color	Orange	Orange	Orange	N/A	Orange	N/A
Pasadena Avenue Elementary	Green	Red	Orange	Yellow	N/A	Blue	N/A
Pershing Elementary	No Performance Color	Green	Green	Yellow	N/A	Blue	N/A
Ralph Richardson Center	No Performance Color	No Performance Color	No Performance Color	No Performance Color	No Performance Color	Blue	No Performance Color
Rio Americano High	Orange	Yellow	Orange	N/A	Blue	Green	Blue
San Juan High	Yellow	Orange	Orange	N/A	Orange	Red	Red
Sierra Oaks K-8	Green	Orange	Orange	Yellow	N/A	Red	N/A

School	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College / Career
Skycrest Elementary	Yellow	Orange	Orange	Yellow	N/A	Orange	N/A
Starr King K-8	Green	Red	Red	Yellow	N/A	Red	N/A
Sylvan Middle	Blue	Orange	Red	Red	N/A	Orange	N/A
Thomas Edison Language Institute K-8	Yellow	Yellow	Yellow	Yellow	N/A	Red	N/A
Thomas Kelly Elementary	No Performance Color	Orange	Yellow	Yellow	N/A	Orange	N/A
Trajan Elementary	No Performance Color	Orange	Yellow	Yellow	N/A	Green	N/A
Twin Lakes Elementary	No Performance Color	Orange	Yellow	Yellow	N/A	Blue	N/A
Whitney Avenue Elementary	Blue	Red	Yellow	Yellow	N/A	Yellow	N/A
Will Rogers Middle	Green	Yellow	Yellow	Yellow	N/A	Yellow	N/A
Winston Churchill Middle	Red	Green	Green	Orange	N/A	Orange	N/A
Woodside K-8	Blue	Orange	Orange	Yellow	N/A	Red	N/A

LCAP Addendum D:
2024 California School Dashboard: Lowest Performing Student Groups

Key:

Abbreviation	CA School Dashboard Indicator
1	English Language Arts
2	Mathematics
3	English Learner Progress
4	Graduation
5	College/Career
6	Suspension
7	Chronic Absenteeism

Abbreviation	Student Group	Abbreviation	Student Group
AA	Black/African American	HM	Homeless
AI	American Indian or Alaska Native American	LTEL	Long-Term English Learner
AS	Asian American	PI	Pacific Islander or Native Hawaiian
EL	English Learner	SED	Socioeconomically Disadvantaged
FI	Filipino	SWD	Students with Disabilities
FY	Foster Youth	TOM	Two or More Races
HIS	Hispanic	WH	White

School/District	Title I 2023-24	AA	AI	AS	EL	FI	FY	HIS	HM	LTEL	PI	SED	SWD	TOM	WH
San Juan Unified School District		1, 2, 6	2, 6		1, 2		4, 7		1, 4, 6	1, 2, 6			1, 2, 4, 5		
Albert Schweitzer Elementary	Yes				1, 3, 7							1			
Andrew Carnegie Middle															
Arcade Fundamental Middle	Yes			1, 2	2			1, 2				2	1, 2		7
Arden Middle		1, 2, 6, 7		2, 7	1, 2, 7			7		1, 2, 7		7	1, 2, 7		
Arlington Heights Elementary	Yes							1				1, 2			1
Bella Vista High		6			3					3, 6			1, 2, 5, 6		
Cambridge Heights Elementary															
Cameron Ranch Elementary	Yes	7		7	1, 2, 3, 7							1		7	1
Carmichael Elementary	Yes			7	1			7							
Carriage Drive Elementary	Yes				1								1, 2, 7		
Casa Roble Fundamental High								2				1, 2			2
Charles Peck Elementary	Yes				1, 2			1, 2							
Cottage Elementary	Yes			1, 2	1, 2							1, 2	1, 2, 7		1, 2
Coyle Avenue Elementary	Yes				3			1				1			1
Del Campo High		6			1, 2, 3			1, 2	6	3		1, 2	1, 2, 5		1, 2
Del Dayo Elementary															
Del Paso Manor Elementary	Yes	6		6	6							6	1, 2	6, 7	6
Dyer-Kelly Elementary	Yes				1			1, 2, 7				1			1
Earl Legette Elementary												6			
El Camino Fundamental High		6			1, 2, 3, 6			1, 2, 6	6	3, 6		1, 6	6		
El Sereno Alternative Education												4, 5			4
Encina High	Yes			4, 6	1, 2, 3, 6			1, 2	6			1, 2			
Gold River Discovery Center K-8								6				6			6
Grand Oaks Elementary	Yes				1, 2, 3			1							
Green Oaks Fundamental Elementary													7		

School/District	Title I 2023-24	AA	AI	AS	EL	FI	FY	HIS	HM	LTEL	PI	SED	SWD	TOM	WH
Greer Elementary	Yes	2		7	2, 7							2	7		7
Harry Dewey Fundamental Elementary													1		
Howe Avenue Elementary	Yes	2, 6		1, 2, 6	1, 2, 7			1, 7				1, 2	1, 2		1, 2
James R. Cowan Fundamental Elementary		6, 7			6							6			
John Barrett Middle		6, 7		6	7			6	6				1, 2, 6		
Katherine Johnson Middle	Yes	1, 2, 6, 7		1, 2	1, 2, 3			1, 2	7	2		1, 2	1	7	1, 2
Kingswood K-8	Yes	6			2, 6			2, 6	6			6	1, 6		1, 6
La Entrada Continuation High	Yes							4				4, 5			6
La Vista Center	Yes												6		
Laurel Ruff Transition															
Lichen K-8	Yes				1, 2				6						
Louis Pasteur Fundamental Middle												6	1, 2, 6		
Mariemont Elementary								7					1		
Mariposa Avenue Elementary	Yes							1, 2				1, 6	1		6
Mary Deterding Elementary															
Meraki High															
Mesa Verde High	Yes				6			1, 2, 6		6		1, 2	4		1, 2
Mira Loma High	Yes				1, 2, 3, 6				6	3					
Mission Avenue Open Elementary								6							
Northridge Elementary	Yes				7			7					1		
Oakview Community Elementary															
Orangevale Open K-8													1		
Ottomon Way Elementary	Yes							7					7		
Pasadena Avenue Elementary	Yes				1, 2, 7			1, 2				1, 2			
Pershing Elementary															
Ralph Richardson Center															
Rio Americano High				1, 2	1, 2										
San Juan Choices Charter												1, 2, 5, 4			5, 4, 7
San Juan High	Yes				4, 6, 5			1, 6	6	6		1, 2, 5, 6	6	6	6
Sierra Oaks K-8		1, 6			1, 2							6	1, 6	6, 7	6
Skycrest Elementary	Yes												1		6
Starr King K-8	Yes	1, 2, 6		1, 2, 6	2			6				1, 2, 6	2	6	1, 2, 6
Sylvan Middle	Yes	1			1, 7			1, 2, 7	6, 7			1, 2, 7	1, 2, 6, 7	2, 7	2, 6
Thomas Edison Language Institute K-8	Yes	6		1, 2, 6	6			6	6			6	2	6	6, 7
Thomas Kelly Elementary	Yes							6							6
Trajan Elementary					7										
Twin Lakes Elementary													1		
Whitney Avenue Elementary	Yes	2		1	1			1				1	6		
Will Rogers Middle	Yes								7						
Winston Churchill Middle		2, 6			3, 6, 7			6	6	6, 7		6	1, 2, 6	7	
Woodside K-8												6	2, 6	6	6

LCAP Addendum E:
Metrics: Student Group Abbreviations and CA School Dashboard Color Key

Student Group Key:

Abbrevia(on	Student Group	Abbreviation	Student Group
AA	Black/African American	**HM**	Homeless
AI	American Indian or Alaska Native American	**LTEL**	Long-Term English Learner
AS	Asian American	**PI**	Pacific Islander or Native Hawaiian
EL	English Learner	**SED**	Socioeconomically Disadvantaged
FI	Filipino	**SWD**	Students with Disabilities
FY	Foster Youth	**TOM**	Two or More Races
HIS	Hispanic	**WH**	White

CA School Dashboard Color Key:

The California School Dashboard uses a color-coded system to show how well schools, districts, and student groups are performing on key state measures. Each color reflects a combination of:

- Status: The school's performance in the current year
- Change: How much that performance has improved, declined, or stayed the same compared to the previous year

Color Scale & Meaning (Highest to Lowest):

Blue	Highest performance: Very high status and/or significant improvement.
Green	High performance: Above average status and/or improvement.
Yellow	Medium performance: Average status or mixed change.
Orange	Low performance: Below average status and/or decline.
Red	Lowest performance: Very low status and/or significant decline.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.4**

MEETING DATE: **06/24/2025**

SUBJECT: **San Juan Choices Charter School California School Dashboard Local Indicators (Oaxaca) - 8:00 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Report: The superintendent is recommending the board receive a report regarding the San Juan Choices Charter School's measurement of progress for the five local indicators related to the state accountability dashboard.

RATIONALE/BACKGROUND:
In 2013, the state adopted the Local Control Funding Formula (LCFF) and initiated the development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for a new accountability system which reports Local Education Agency (LEA) results on the state's eight state priority areas. This accountability system uses a combination of state-reported measures and local measures to report on the eight priorities. Using the approved state standards for the local indicators, LEAs must annually measure and report their progress at a regularly scheduled public meeting of the local governing board. This report provides results from local measures for priority one (basic services), priority two (state standards implementation), priority three (parent engagement), priority six (school climate), and priority seven (broad course of study). All the measures refer to data previously presented to and discussed by the board. Following the meeting, results will be uploaded and will be publicly reported through the state's accountability dashboard upon its release this fall.

ATTACHMENT(S):
1. San Juan Choices Charter School Local Indicators Presentation
2. Choices Charter School - 2025 Local Indicator Self Reflection

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Brent Givens, School Director, Choices Charter School
Brian T Ginter, Director, Admissions and Family Services

APPROVED BY: F. J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

San Juan Choices Charter School
Local Control Accountability Plan: Local Indicators

Presented to the Board of Education
June 24, 2025

Brent Givens, Director - San Juan Choices Charter School

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Indicator 1:
Basics: Teachers, Instructional Materials, Facilities (State Priority 1):

- **Performance Level:** **Met**
  - **Dashboard Narrative**
    - Teacher misassignments: **0%**
    - Students without access to standards-aligned materials: **0%**
    - Facilities that do not meet "good" repair: **0%**

2

2

Indicator 2:
Implementation of Academic Standards
(State Priority 2)

- **Performance Level: Met**

- **State Reflection Tool: School Self-Assessment**
  - **Professional Development: Level 4**
  - **Instructional Materials: Level 5**
  - **Policy & Program Support: Level 4**
  - **Implementation of Standards: Level 5**
  - **Engaging of School Leadership: Level 5**

Rating Scale Key
- **Level 5 - Full Implementation with Sustainability**
- **Level 4 - Full Implementation**
- **Level 3 - Initial Implementation**
- **Level 2 - Beginning Development**
- **Level 1 - Exploration and Research**

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Indicator 3:
Parent and Family Engagement
(State Priority 3)

- **Performance Level: Met**
  - **Key Findings from 2024 Parent School Satisfaction Survey:**
    - **Parent Participation in Programs:**
      - **96%** of parents indicated that they had the opportunity to participate in the school's meetings and operational processes.
      - **97%** of parents indicated that they understand the role of the school's governing board.
      - **94%** of parents indicated that they had an opportunity to provide input on school decisions.
      - **100%** of parents indicated that the school website accurately represents the program and its strengths and that it is helpful and informative.
      - **96%** of parents indicated that they are satisfied with how the school keeps them informed about their student's academic progress.
      - **91%** of parents indicated that they checked their student's progress on the online curriculum program at least once per week.

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Indicator 4: Local Climate Survey (State Priority 6)

- **Performance Level: Met**
  - **Key Findings from 2024 Student and Parent School Satisfaction Surveys:**
    - **Student Satisfaction: Over 96% of students reported that:**
      - their experience at Choices was positive during the previous year
      - they feel safe at Choices
      - the Choices Staff is caring and responsive to student needs
    - **Parent Satisfaction: Over 98% of parents reported that:**
      - Choices provides a positive educational experience
      - the educational program at Choices met their expectations
      - they would recommend the Choices program to their friends and family

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Indicator 4: Local Climate Survey (State Priority 6)

- **Miscellaneous 2024 Student Survey Data:**
  - **94%** of students stated that their feelings about their education had become more positive since enrolling at Choices
  - **94%** of Students with Disabilities felt safe at Choices
  - **48%** of Students with Disabilities experienced less anxiety since attending Choices
  - **100%** of graduates stated that they would recommend Choices Charter to other students
  - **100%** of graduates felt that there was a teacher or some other adult who always wanted them to do their best, and who listened to them when they had something to say
  - **58%** of graduates reported that they would not have graduated from high school had they not enrolled at Choices

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Indicator 5:
Broad Course of Study
(State Priority 7)

- **Performance Level:** Met
  - **Dashboard Narrative**
    - **Key Findings – Access to Advanced Level Courses:** We have five AP course offerings across English Language Arts, Social Science and two World Languages.
    - **Key Findings – Access to Advanced Level Courses:** There are no barriers of entry to honors and AP courses.
    - **Key Findings – Commitment to Expanding Offerings: :** Choices continues to focus on developing new course offerings based on student input. We are expanding our Dual Enrollment program to facilitate access to community college courses that support the transition to post-secondary education.

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Thank You!

Questions?

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2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Brent Givens Director, Choices Charter School	brent.givens@sanjuan.edu (916) 979-8378

Introduction

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

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

Performance Standards

The approved performance standards require an LEA to:

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

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

Local Indicators

The local indicators address the following state priority areas:

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

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home

- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

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

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

- The LEA's Teacher Assignment Monitoring and Outcome data available at https://www.cde.ca.gov/ds/ad/tamo.asp.

- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and

- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

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

Parent and Family Engagement (LCFF Priority 3)

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

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

School Climate (LCFF Priority 6)

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

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

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

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

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

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

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

Self-Reflection Tools

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

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

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

LEAs will provide the information below:

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

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

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

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

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2024	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education	Data not yet released by the California Department of Education

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

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

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)
In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

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

   Rating Scale (lowest to highest):
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)				4	

Academic Standards	1	2	3	4	5
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards				4	
History-Social Science				4	

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

Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

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

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

Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

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

Other Adopted Academic Standards

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

Rating Scale (lowest to highest):
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

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

Support for Teachers and Administrators

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

Rating Scale (lowest to highest):
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

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

Optional Narrative (Limited to 1,500 characters)

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

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

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

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: [1]

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

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

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

Instructions

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

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

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

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):

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

4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

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

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

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	4
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	4
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	4
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	4

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

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

Families of students at Choices understand that their participation in their partnership with the school is essential to their students' success. Upon enrollment, they learn to navigate the online curriculum and to support their students in meeting school requirements and deadlines. Parents and students feel included and involved at Choices. School survey data demonstrates that Choices families are highly satisfied with the partnership that they share with the school and the outcomes that the partnership produces.

School-developed satisfaction surveys are administered annually to all parents and students who were enrolled the previous year in grades 6-11. Graduates complete an internally developed exit survey, reporting about their experiences while enrolled at Choices. These surveys have been administered for several years, allowing for the identification of trends in data over time. Student and parent satisfaction with the Choices program has been consistently strong.

In 2024:

97% of students felt that their experience at Choices was positive during the previous year.
97% of students felt safe at Choices.
94% of students stated that their feelings about their education had become more positive since enrolling at Choices.
100% of students felt that the staff is caring and responsive to student needs.
100% of students stated that the CCS program serves all students in an equitable fashion.
97% of students felt accepted and included.

94% of parents stated that they have had opportunities to provide input about the school program.
96% of parents were satisfied with how the school keeps them informed about their students' academic progress. (This percentage is an all-time high.)
99% of parents felt that the educational program at Choices met their expectations.

94% of parents stated that their student had made satisfactory progress in learning during the previous year.
100% of parents felt that Choices provides a positive educational experience.

94% of Students with Disabilities felt safe at Choices.
48% of Students with Disabilities reported that they have experienced less anxiety since attending Choices.

100% of graduates stated that they would recommend Choices Charter to other students.
58% of graduates reported that they believe that they would not have graduated if they had not attended Choices.
100% of graduates felt that there was a teacher or some other adult who listened to them when they had something to say and wanted them to do their best.

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

At Choices, strong partnerships between students, parents, and staff are essential to students' success. These partnerships are established and strengthened through frequent communication and the availability of supports. During Information Sessions and again during the enrollment process, families are advised that their students' success depends largely on parent supervision of and involvement in the learning process. The Master Agreement signed by families upon enrollment informs families of the rights and responsibilities involved in becoming a student at Choices. Both students and parents are given login credentials for the online curriculum and receive demonstrations about navigating the system. How-to videos reside on the school website and serve as resources when families feel unsure. A Community Outreach Worker guides new families as they acclimate to the independent study model. Advisory Teachers serve as main points of contact for the families in their care. Parents are encouraged to contact the Advisory Teacher or classroom teachers with any concerns that they have. Teachers and tutors support students on campus and from a distance and communicate with parents when students are struggling. The Assistant Director and Counselor provide intervention services from an administrative point of view, modifying student schedules and providing counseling, when appropriate. Choices will continue to refine its intervention process to respond to struggling students even more rapidly and consistently, preventing learning loss that can occur when students fall behind.

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

Choices is able to effectively support a wide variety of students and families through its highly customizable educational program and thanks in large part to its dedicated Special Education Department, English Language Development team, and close working relationship with the on-site SJUSD Foster Youth Department. School Satisfaction Survey data demonstrates that nearly all students at Choices feel that the program serves students in an equitable fashion (100%) and feel accepted and included (97%). Communication with families occurs frequently and feedback is welcome; nearly all parents (94%) state that they have had opportunities to provide input about the school program.

The Advisory Council highlights the voices of students, parents, and community members. An annual Family Focus Group meeting allows families to advise the staff on ways to most effectively meet their students' and families' needs. The CCS staff will continue to communicate with families through a variety of means and venues, requesting frequent feedback. Technology resources will be provided to students/families in need to ensure access to curriculum and student data. Translation of online curriculum and phone communications will support students and families who speak languages other than English. Regularly scheduled IEP and 504 meetings will provide an opportunity for educational partners to communicate and carry out formal learning plans.

Section 2: Building Partnerships for Student Outcomes

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

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

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

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

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

Students feel safe, supported, and included at Choices. Parents feel satisfied with their students' experiences and academic progress. Survey data demonstrates that relationships between school staff and families are positive and strong.

School-developed satisfaction surveys are administered annually to all parents and students who were enrolled the previous year in grades 6-11. Graduates complete an internally developed exit survey, reporting about their experiences while enrolled at Choices. These surveys have been administered for several years, allowing for the identification of trends in data over time. Student and parent satisfaction with the Choices program has been consistently strong.

In 2024:

97% of students felt that their experience at Choices was positive during the previous year.
97% of students felt safe at Choices.
94% of students stated that their feelings about their education had become more positive since enrolling at Choices.
100% of students felt that the staff is caring and responsive to student needs.
100% of students stated that the CCS program serves all students in an equitable fashion.
97% of students felt accepted and included.

94% of parents stated that they have had opportunities to provide input about the school program.
96% of parents were satisfied with how the school keeps them informed about their students' academic progress. (This percentage is an all-time high.)
99% of parents felt that the educational program at Choices met their expectations.
94% of parents stated that their student had made satisfactory progress in learning during the previous year.
100% of parents felt that Choices provides a positive educational experience.

94% of Students with Disabilities felt safe at Choices.

48% of Students with Disabilities reported that they have experienced less anxiety since attending Choices.

100% of graduates stated that they would recommend Choices Charter to other students.
58% of graduates reported that they believe that they would not have graduated if they had not attended Choices.
100% of graduates felt that there was a teacher or some other adult who listened to them when they had something to say and wanted them to do their best.

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

Choices will continue to serve families effectively with its flexible personalized learning program, which meets each student where they are and guides them towards their long-term goals through consistent academic, technology, and social-emotional support. Advisory Teachers introduce themselves as the family's main point of contact at school and provide assistance, as needed. A Community Outreach Worker position supports new students and their families as they transition to the independent study model. The Assistant Director and Counselor work in tandem to provide intervention communication and services when students are struggling. Free on-campus support classes, tutoring, and counseling provide students with additional help when needed. School events, recognition programs, and extracurricular activities enhance relationships between staff and family, engaging students in their education at Choices.

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

Choices is able to effectively support a wide variety of students and families through its highly customizable educational program and thanks in large part to its dedicated Special Education Department, English Language Development team, and close working relationship with the on-site SJUSD Foster Youth Department. School Satisfaction Survey data demonstrates that nearly all students at Choices feel that the program serves students in an equitable fashion (100%) and feel accepted and included (97%). Communication with families occurs frequently and feedback is welcome; nearly all parents (94%) state that they have had opportunities to provide input about the school program.

The Advisory Council highlights the voices of students, parents, and community members. An annual Family Focus Group meeting allows families to advise the staff on ways to most effectively meet their students' and families' needs. The CCS staff will continue to communicate with families through a variety of means and venues, requesting frequent feedback. Technology resources will be provided to students/families in need to ensure access to curriculum and student data. Translation of online curriculum and phone communications will support students and families who speak languages other than English. Regularly scheduled IEP and 504 meetings will provide an opportunity for educational partners to communicate and carry out formal learning plans.

Section 3: Seeking Input for Decision-Making

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

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

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	4
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

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

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

At Choices, all educational partners are involved in reviewing student data and providing insights and recommendations based on the data. Data-based feedback from educational partners is the foundation on which school decisions are made.

Student data analysis is built into bi-weekly staff meetings and monthly collaboration meetings to help identify areas of strength, areas for improvement, and possible solutions. Staff members frequently meet in departments, as well as in focus groups, to review data and make recommendations. The Advisory Council, comprised of students, parents, community members, staff, and a district representative meet three times a year to review data and all official school reports. All school community members are welcome to attend Advisory Council meetings. An annual Family Focus Group meeting provides additional insight. Families are invited to ask questions and provide feedback at any time.

Nearly all parents (94%) stated in 2024 that they have had opportunities to provide input about the school program.

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

In the spring of 2024, a visiting committee from the Western Association of Schools and Colleges (WASC) observed and evaluated the program. In preparation for this visit, Choices conducted a thorough and extensive self-study that involved input from all educational partners. WASC's visiting committee issued a 6-year accreditation (the highest possible rating), and we continue to grow and improve based on their recommendations. In 2024-25, a new Student Leadership club enhanced the student voice in decision-making processes. A Family Focus Group meets each spring and provides new ideas about ways that Choices can more effectively meet the specific needs of its families. The Advisory Council, comprised of parents, students, community members, and CCS staff members, provides input at meetings three times a year.

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

Nearly all parents (94%) state that they have had opportunities to provide input about the school program. Choices will continue to communicate with all families frequently and through a variety of methods to ensure that all families are well-informed and feel welcome to provide feedback.

School Climate (LCFF Priority 6)

Introduction

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

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

Introduction

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

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and

- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

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

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

According to survey data, students at Choices feel safe and connected and are increasingly focused on long-term goals.

School-developed satisfaction surveys are administered annually to all parents and students who were enrolled the previous year in grades 6-11. Graduates complete an internally developed exit survey, reporting about their experiences while enrolled at Choices. These surveys have been administered for several years, allowing for the identification of trends in data over time. Student and parent satisfaction with the Choices program has been consistently strong.

In 2024:

97% of students felt that their experience at Choices was positive during the previous year.
97% of students felt safe at Choices.
94% of students stated that their feelings about their education had become more positive since enrolling at Choices.
100% of students felt that the staff is caring and responsive to student needs.
100% of students stated that the CCS program serves all students in an equitable fashion.
97% of students felt accepted and included.

94% of parents stated that they have had opportunities to provide input about the school program.
96% of parents were satisfied with how the school keeps them informed about their students' academic progress. (This percentage is an all-time high.)
99% of parents felt that the educational program at Choices met their expectations.
94% of parents stated that their student had made satisfactory progress in learning during the previous year.
100% of parents felt that Choices provides a positive educational experience.

94% of Students with Disabilities felt safe at Choices.
48% of Students with Disabilities reported that they have experienced less anxiety since attending Choices.

100% of graduates stated that they would recommend Choices Charter to other students.
58% of graduates reported that they believe that they would not have graduated if they had not attended Choices.
100% of graduates felt that there was a teacher or some other adult who listened to them when they had something to say and wanted them to do their best.

Choices will continue to implement the following programs: college/career-oriented assignments integrated into all courses, annual survey questions asking students to choose from a list of college/career pathways, grade-level presentations by the school Counselor, field trips to local colleges and fairs, and college and career presentations to families. Students may find useful college-related links on the school website and may schedule appointments with the school Counselor to work on college applications.

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

Survey data reflects consistently high satisfaction with the Choices program. Some data fluctuation occurs over time, but no metric activity shows long-term trends that are of particular concern. Student interest in attending college or vocational school has grown thanks to recent efforts to promote awareness of college opportunities. An expansion of college-related field trips and college resources made available to families on the school website will further support student focus on post-secondary opportunities.

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

As the percentage of students interested in attending college or vocational school rises, Choices will continue to implement the following programs to support and grow this area of focus: college/career-oriented assignments integrated into all courses, annual survey questions asking students to choose from a list of college/career pathways, grade-level presentations by the school Counselor, field trips to local colleges and fairs, and college and career presentations to families. Students may find useful college-related links on the school website and may schedule appointments with the school Counselor to work on college applications.

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

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

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

Choices Charter School utilizes internal enrollment data, along with counselor, teacher, and student feedback, to monitor and ensure student access to a broad course of study that aligns with graduation requirements, academic standards, and student strengths and interests. The school counselor tracks A-G course enrollment, progress toward completion of A-G and graduation requirements, and 12th-grade graduation readiness throughout the year. Student transcript analysis identifies common areas of difficulty; administration and teachers collaborate to remove obstacles to success.

Students with Disabilities are integrated into general education classes, supported by classroom teachers, a resource specialist, and the school counselor. When needed, they may transition to resource specialist-led classes for individualized pacing and support.

English Learners are enrolled in ELD courses and are integrated into general education classes, with progress monitored by the ELD coordinator, classroom teachers, an advisory teacher, and the counselor.

All school employees charged with supervision of broad and equitable access to courses are highly qualified for the positions that they hold, in alignment with California Charter and Independent Study law.

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

All students, including unduplicated pupils, are held to the same graduation requirements and have full access to all courses, including A-G, Honors, AP, and electives.

Choices has consistently expanded its course offerings, recently introducing a Career Technical Education Pathway in Business & Finance to broaden academic opportunities. Despite being a small independent study program, Choices offers an exceptional range of courses through innovation and commitment. These include multiple Art classes, Spanish and French, Keyboarding, Coding, Creative Writing, Driver Education, Criminal Justice, Forensic Science, Career Exploration, Culinary Arts, and more.

Many electives are A-G approved, and AP offerings have recently grown from two to five subject areas. Honors and AP courses are open to all students without barriers. Over the past three years, Choices has added an average of two new courses annually. In 2025–26, an Ethnic Studies course will launch ahead of the state mandate.

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

At Choices, all students are encouraged to challenge themselves academically, and there are currently no barriers to course access. In fact, courses not offered at Choices can be pursued through online providers or local community colleges via dual enrollment.

The flexibility of the independent study model ensures that services for Students with Disabilities and English Learners do not interfere with access to other instructional opportunities.

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

Choices Charter School maintains an open-course policy, allowing students to enroll in any course for which they meet the prerequisites. This approach will continue as new courses are added. Additionally, a new summer school program offering credit recovery courses enables students to concentrate on one subject at a time, a structure that may be especially beneficial for unduplicated pupils.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.5**

MEETING DATE: **06/24/2025**

SUBJECT: **San Juan Choices Charter School Local Control and Accountability Plan (LCAP) (Oaxaca) - 8:10 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the San Juan Choices Charter 2025-2026 Local Control and Accountability Plan (LCAP).

RATIONALE/BACKGROUND:
The 2025-2026 LCAP is a plan that supports the continuous improvement of student performance within the eight state priorities, with an emphasis on English learner, low income, and foster youth students. The LCAP is updated yearly based on a review of multiple sources of data including input gathered from consulting with our educational partners, state and local data, and research. Prior to adopting the LCAP, Education Code requires that a public hearing of the governing board is held to solicit recommendations and comments from the public regarding actions and expenditures included in the plan, which was held on June 10, 2025.

ATTACHMENT(S):
1. Choices Charter School LCAP 2025-2026

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025
Board of Education: 06/10/2025 (Public Hearing)

FISCAL IMPACT:
N/A

PREPARED BY: Brent Givens, School Director, Choices Charter School
Brian T. Ginter, Director, Admissions and Family Services

APPROVED BY: F. J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Amy L. Slavensky, Ph.D., Interim Deputy Superintendent, Schools & Student Support
Melissa Bassanelli, Superintendent of Schools

San Juan Unified
SCHOOL DISTRICT

School Year
2025-2026

CHOICES
CHARTER SCHOOL
An Extraordinary Choice

20+ YEARS
Est. 1999

San Juan Choices Charter School
2025-2026 Local Control Accountability Plan

To be presented to the Board of Education for a Public Hearing
June 10, 2025

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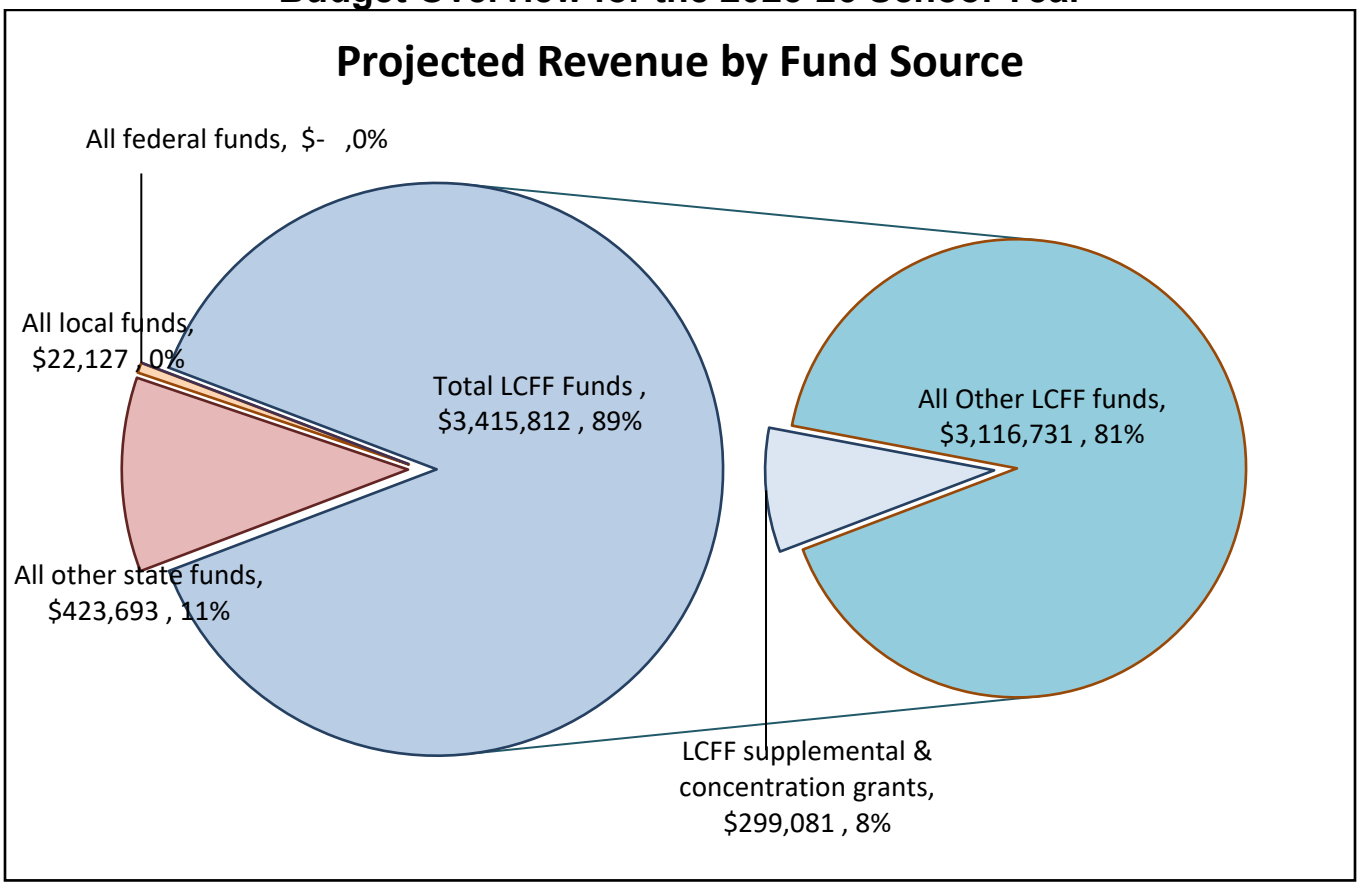
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School
CDS Code: 34-67447-3430758
School Year: 2025-26
LEA contact information:
Brent Givens
Director, Choices Charter School
brent.givens@sanjuan.edu
(916) 979-8378

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

Budget Overview for the 2025-26 School Year

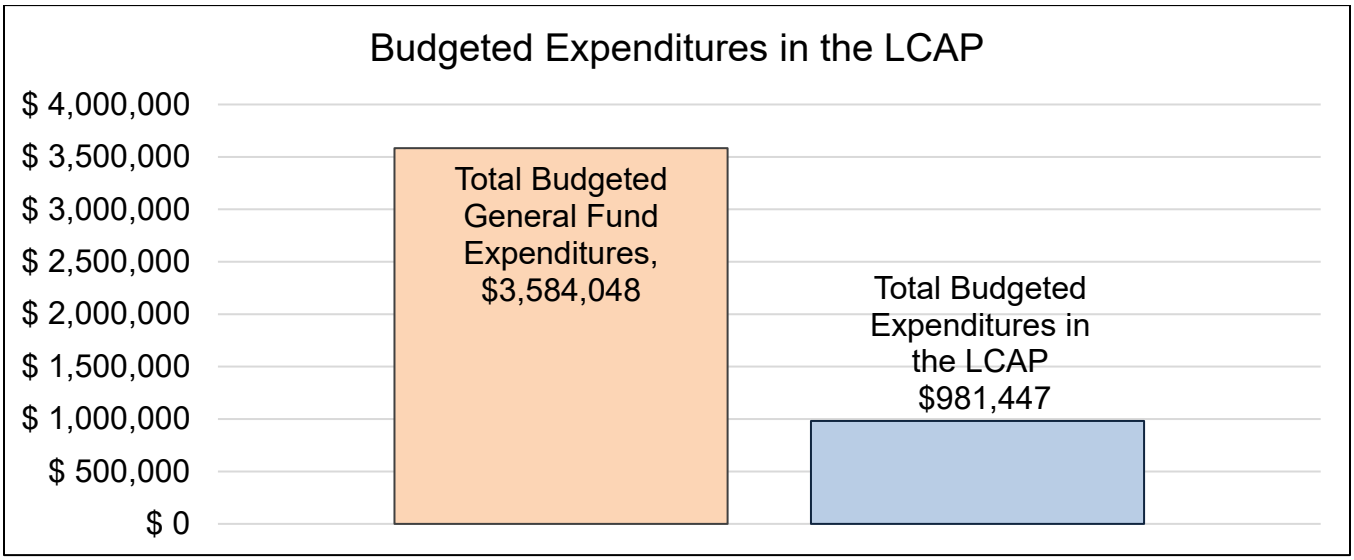


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Choices Charter School is $3,861,632, of which $3,415,812 is Local Control Funding Formula (LCFF), $423,693 is other state funds, $22,127 is local funds, and $0 is federal funds. Of the $3,415,812 in LCFF Funds, $299,081 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much San Juan Choices Charter School plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Choices Charter School plans to spend $3,584,048 for the 2025-26 school year. Of that amount, $981,447 is tied to actions/services in the LCAP and $2,602,601 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

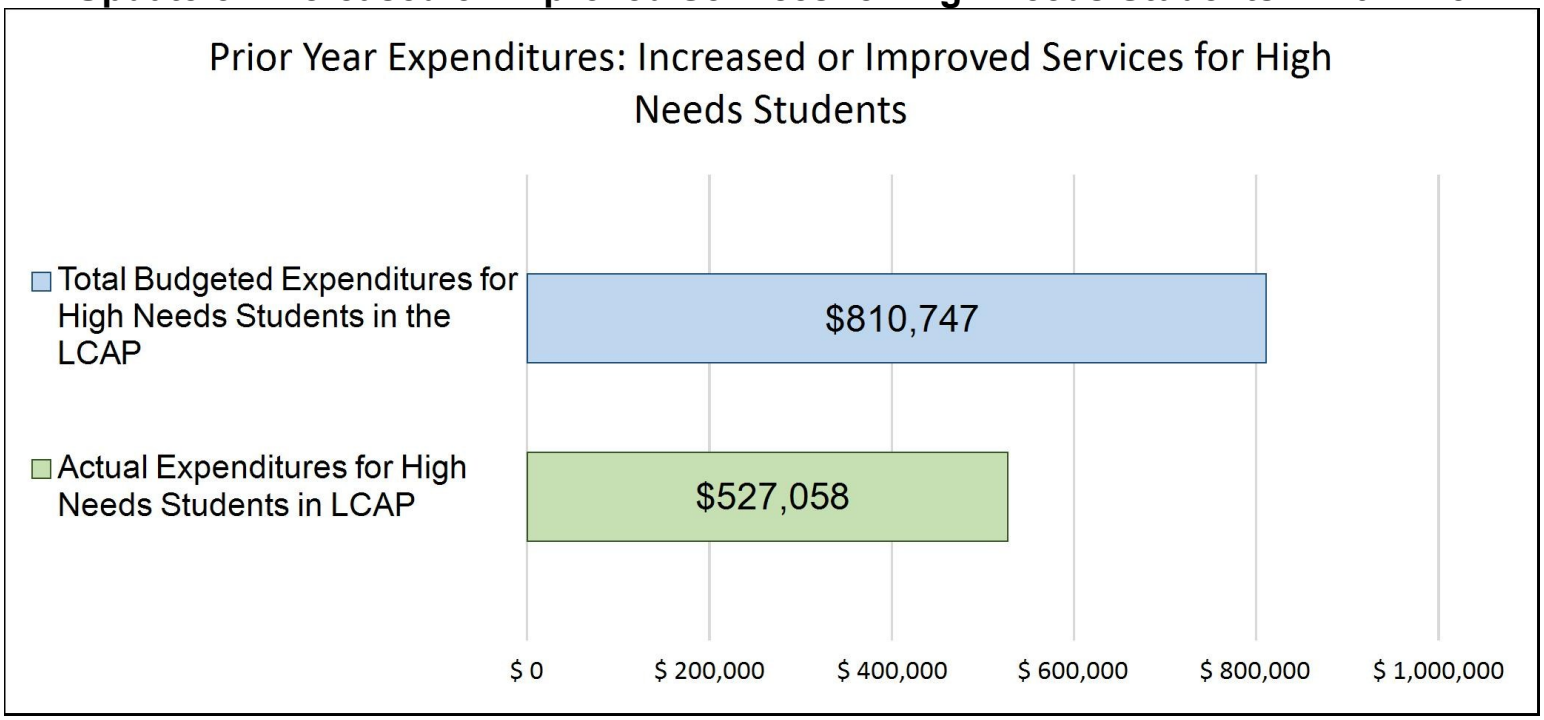
Unrestricted operational costs such as personnel, facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

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

In 2025-26, San Juan Choices Charter School is projecting it will receive $299,081 based on the enrollment of foster youth, English learner, and low-income students. San Juan Choices Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Choices Charter School plans to spend $810,989 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2024-25, San Juan Choices Charter School's LCAP budgeted $810,747 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent $527,058 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of $283,689 had the following impact on San Juan Choices Charter School’s ability to increase or improve services for high needs students:

In 2024-25, some of our planned expenditures and actions were accomplished using grant funds. Several action items were either removed or experienced delays. These adjustments were made in response to valuable feedback from our staff, students, and community, ensuring that our implementation aligns with their needs and expectations for the 2025-26 school year.

Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Brent Givens Director, Choices Charter School	brent.givens@sanjuan.edu (916) 979-8378

Plan Summary [2025-26]

General Information

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

Choices Charter School (CCS or Choices) is a 6-12 Independent Study School that involves parents/guardians as partners in the education of their children. A highly qualified and dedicated faculty educates a diverse population of students. Choices serves students effectively with its flexible, personalized learning model and the safety that a small, nurturing learning community provides.

Students typically enroll at Choices because the traditional school model does not fit their needs. Students often want a greater sense of control over their education, prefer a smaller learning environment, struggle with overwhelming family challenges and responsibilities, have experienced undesirable social dynamics in a traditional school program, wish to graduate early or catch up on credits that they lack, or face health challenges. Some students are busy on weekdays cultivating a special skill or working. Choices staff members meet students where they are academically and seek to provide educational opportunities that challenge them appropriately, resulting in successes that build confidence and motivation. Students typically feel respected and “seen” at Choices and become more engaged in their education as a result.

All Choices students utilize an online curriculum that is aligned with California Content Standards and Common Core Standards and is available 24 hours a day. Student attendance is defined by the completion of assigned work; attendance on campus is not required. However, many students enjoy learning in person, too, and Choices provides onsite support classes to address this need. The Choices program is highly customizable. Some students may choose to follow a “pure” independent study format that involves no attendance in in-person instructional settings. Others may choose to follow a hybrid learning option that involves one-to-two hours of in-person, on-campus instruction per course, per week. Still others may choose to define their own plan that blends the two models, perhaps, for example, attending class for a few courses and learning online-only for others. Those who do attend in-person support classes experience individualized support, meaningful relationships with faculty, social interaction with peers, and collaborative learning that enhances the curriculum available to them online.

Choices students benefit from A-G coursework, a CTE Pathway in Business & Finance, AP and Honors courses, a choice of two World Languages, the opportunity to enroll in community college courses, a wide variety of engaging elective classes, designated curriculum for

English Learners, a robust Special Education Department, college & career assignments and campus activities, college counseling, extracurricular activities and field trips, access to community internships, onsite mental health counseling, technology and technical support, a school Honor Roll, character awards, academic awards, and scholarships. All Choices students may seek supplemental support from on-campus tutors and teachers who are available to help students each school day, either in person or via an online video communication tool.

Founded in 1999, the school's charter was renewed in 2004, 2009, 2014, and 2019 for five-year terms. A three-year extension on CCS's charter was granted due to the COVID-19 pandemic; Choices' charter will now be eligible for renewal in 2027. Choices is currently WASC-Accredited through June 2030.

Reflections: Annual Performance

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

Though 2025 data is not yet generally available, Choices Charter School is proud of its students' progress in academic achievement, college and career readiness, and emotional well-being, which is demonstrated by data from 2024 and previous recent years. Due to small sample sizes, to protect the privacy of individual students, data results for English Learners (EL) (5%) and Foster Youth (FY) (1%) are typically not reported publicly; most data highlighted here focuses on the successes of All Students and Socioeconomically Disadvantaged Students (SED) (42%) [and when sample sizes allow, Students with Disabilities (SWD) (20%)]. Choices evaluates its most recently available data to assess overall student and school performance.

Student Achievement and Implementation of State Standards:

i-Ready:
CCS students take i-Ready diagnostic, formative, and summative assessments each year. Diagnostic testing takes place at the beginning of the fall semester; results inform teachers, students, and parents of students' skill levels in comparison to grade-level standards. Teachers identify areas of need and modify curriculum and instruction to meet students where they are and build skills to grade level. The formative assessment version of i-Ready is administered at the beginning of the spring semester. Scores are compared to diagnostic scores from the fall to track improvement and to identify persisting needs. Curriculum and instruction are modified to meet student needs once again, in preparation for CAASPP testing that follows. The i-Ready summative assessment will be administered for the first time at the close of the 2024-25 school year. Fall-to-Winter 2024-25 i-Ready growth data demonstrates CCS's ability to build skills in students in Reading and Math within just one semester of continuous enrollment. The percentage of students on or above grade level grew in each subject, and the percentage of students at two or more grade levels below grade level dropped. This was uniformly true for All Students, SED, and SWD, with the exception of SED in Math, where the percentage of students on or above grade level dropped slightly.

CAASPP:
In 2024, SED exceeded the state proficiency rate in Science and nearly matched the performance of All Students. All student groups lagged behind the state in both English Language Arts and Math. All disadvantaged student subgroups lagged behind All Students in English

Language Arts, Math, and Science. SED received the lowest performance level (Red) in English Language Arts and Math. Choices takes its standardized test scores very seriously. However, due primarily to a high rate of student transiency, CAASPP scores are not necessarily a strong indicator of the strength of the Choices program. For example, in 2024, CAASPP Student Survey results revealed that 57% of the students who took the CAASPP exams had been enrolled at Choices for less than one school year. In fact, 27% of testers had enrolled in the same semester that the tests were administered. This suggests that test scores in 2024 were, in large part, a reflection of the education that students received at their previous schools. Analysis conducted by Choices' data partner Parsec Education reveals that students who remain continuously enrolled for three to six years perform better on CAASPP exams than those who are enrolled for two years or less. Students who remain at Choices build skills to grade level and excel.

ELPAC:
At Choices, ELs are guided in language development through enrollment in an English Language Development (ELD) course. In 2023-24, an additional ELD support class was added to the schedule in order to reduce class sizes and group together students of similar grade levels. Upon enrollment, ELs are also encouraged to enroll in classroom-based elective courses and to participate in extracurricular activities, promoting presence in collaborative environments that will build listening and speaking skills. The percentage of Choices students who made progress towards English proficiency grew in 2024. However, ELPAC scores at Choices lagged behind the state average. Scores will be tracked across the years to identify trends. With very small sample sizes, significant fluctuations are likely to occur from year to year.

CCI:
Many students enroll at CCS behind in high school course credits and/or are unsure about their futures. While at Choices, students are supported in their coursework, offered credit recovery classes, and encouraged to explore electives and extracurricular activities that may spark interests and provide direction. Students are encouraged to consider and prepare for college and career through Graduation Outcomes focused on high school graduation and post-secondary goals, annual College & Career Week activities, college/career assignments in each class, field trips, college visits, college fairs, a CTE Pathway in Business & Finance, grade-level classroom presentations, a breadth of core and elective course offerings, and individualized counseling support. Fifty-eight percent (58%) of 2024 CCS graduates indicated on a Senior Exit Survey that they believe that they would not have graduated from high school at all, had they not enrolled at Choices. Fifty-nine percent (59%) of 2024 graduates planned to attend college or trade school in the coming four to five years. These statistics speak to the ability of the CCS program to rehabilitate learners and guide them to their next educational endeavors. The CA State College/Career Indicator showed that 45% of California students were "Prepared" for college and career in 2024, a much higher percentage than experienced at Choices (4%). At Choices, SED (4%) and SWD (7%) are well aligned with All Students (4%), and SWD at Choices are more closely aligned with SWD throughout the state (14%). SED received the lowest performance level (Red) in College/Career Preparedness. Most CCS Students plan to attend community college or trade schools or have other undeclared plans for after high school - paths that do not require the completion of a specific college/career pathway. However, since Spring 2021, students have been guided in choosing and following a path that will designate them as "Prepared" for career success and/or enrollment in four-year universities, should they ultimately choose one of these options. On the 2024 Senior Exit Survey, 89% of graduating seniors reported that they felt prepared for college and a career.

Student Engagement and Course Access:

Annual Positive Attendance Percentage:
The Annual Positive Attendance Percentage for All Students at Choices grew by 1% point in 2023-24, from 93% to 94%, and is expected to

grow again in 2024-25 due to additional vigilance in attendance-taking practices.

Chronic Absenteeism:
Chronic Absenteeism of All Students at Choices (20%) has been dropping slightly each year following the COVID-19 campus closure and is closely aligned with the state figure (19%). Like throughout the state, SED and SWD experience greater rates of Chronic Absenteeism than All Students. [SED: (27% at Choices; 23% in CA) SWD: (42% at Choices; 26% in CA)] Because the Chronic Absenteeism metric on the California School Dashboard is based only on K-8 students, sample sizes, especially of SWD, are very small at Choices, and are subject to significant fluctuations from year to year.

5-Year Graduation Rate:
Many students enroll at CCS deficient in credits, due to difficulties at their previous schools, and often need an extra semester or year to finish high school. In 2024, 58% of graduates reported that they would not have graduated from high school had they not enrolled at Choices. At Choices, most students can recover their credits and continue to graduation in five years or less. In 2024, due to a miscommunication regarding data entry into CALPADS, the Graduation Rates reported on the California School Dashboard for all student groups were inaccurate. For this reason, it is difficult to comment on this metric in this year's LCAP report. Of possible relevance, reported Graduation Rates of All Students (40%) and SED (37%) were essentially equal, and the Graduation Rate of SWD was significantly higher than either at 60%. SED received the lowest performance level (Red) on its Graduation Rate. If the errors that occurred in 2024 were unbiased by student subgroup, this data would reflect the equity of the Choices learning program. 2025 data will serve as a reset as CCS climbs steadily towards 2027 objectives.

School Conditions, Climate, and Family Engagement:

Student & Parent School Satisfaction Surveys:
The results from the 2024 Student & Parent School Satisfaction Surveys demonstrate that Choices families are highly satisfied with the school program:
Safety: 97% of students feel safe at Choices
Equity: 100% of students feel that the CCS program is equitable
Inclusivity: 97% of students feel accepted and included at Choices
Support: 100% of students feel that the Choices staff is caring and responsive to student needs
Communication: 100% of parents feel satisfied with their ability to communicate with the school
Facility: 100% of parents feel that the facility meets the needs of the school
Staffing: 100% of parents feel that the school provides adequate staffing to support the program

Suspension & Expulsion Rates:
At Choices, students are very rarely suspended or expelled. The Choices school culture is small, calm, safe, respectful, and nurturing. Teachers and administration are typically closely connected to students and families and able to intervene when concerned, usually well before significant problems arise. On the 2024 Student School Satisfaction Survey, 89% of students reported that they felt known, valued, and connected at Choices. Suspension and Expulsion Rates are almost always 0% (or very close to 0%) at Choices. In 2024, all reported

Suspension and Expulsion Rates were 0%, with the exception of the SED Suspension Rate, which was 1%, due to a single suspension for activity that occurred at a different district campus.

Building Choices' students' Math proficiency, college and career readiness, and Graduation Rate are primary areas of focus at Choices, based on student data. LCAP funds will continue to target these areas of need where Choices expects to continue to experience incremental growth.

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Choices Charter School has unexpended LREBG funds in the amount of $128,580.00. These funds will be dedicated to cover the costs of:

- i-Ready Assessments (Goal 1.1) (Funds may be expended for: Additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning.)
- Summer School (Goal 2.2) (Funds may be expended for: Instructional learning time for the 2022–23 through 2027–28 school years by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other evidence-based action that increases or stabilizes the amount of instructional time or services provided to pupils, or decreases or stabilizes staff-to-pupil ratios, based on pupil learning needs.)

CAASPP results demonstrate that Choices students are often below grade level in English Language Arts and Math. i-Ready assessments allow teachers, students, and parents to target areas of need and track student growth. Summer School provides additional opportunities for learning to occur; students can recuperate lost credits needed for timely graduation.

Reflections: Technical Assistance

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

In Fall 2024, Choices Charter School was identified for Differentiated Assistance support due to the following indicators on the 2023-24 California School Dashboard:

White (WH): Chronic Absenteeism, Graduation Rate, CCI
Socioeconomically Disadvantaged (SED): Academics, Graduation Rate, CCI

During the 2024-25 school year, Choices Charter School has participated in a Differentiated Assistance program facilitated by the Sacramento County Office of Education. The school has chosen to dedicate its current focus primarily on rebuilding its Graduation Rate, with the belief that it is the most impactful metric for students' long-term success.

A submission error in CALPADS led to significant inaccuracies in the 2024 California School Dashboard data for Graduation Rate and College/Career Indicator (CCI) metrics. Once the error was identified and corrected data was used to estimate the actual Graduation Rate, an unprecedented decline was still evident - though less severe than originally reported.

Transcript analysis revealed specific subject areas and courses where Choices students are struggling. To address these challenges, Choices will launch a summer school program in 2025 focused on credit recovery in the most problematic subjects. Credit-deficient students will be automatically enrolled and strongly encouraged to participate.

Additionally, recent staff reflections highlighted a need for stronger oversight of student transcripts to prevent planning errors and redundancies. Starting in the 2025–26 school year, Advisory Teachers will be granted access to their students' transcripts and will receive professional development in transcript evaluation to provide more effective, personalized guidance toward graduation.

Comprehensive Support and Improvement

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

Schools Identified

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

None

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Choices Families (F)	Family Focus Group Meeting on 4/24/25. Leadership Team members interviewed students and their families and noted feedback.
Choices Staff (S)	Staff Meeting on 4/25/25. Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2024-27 LCAP. Staff collaborated in WASC Focus Groups and provided feedback from each group via an online survey.
Advisory Council (AC)	Advisory Council Meeting on 4/30/25. (Public is welcome to attend.) Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2024-27 LCAP. Feedback collected via hard copy surveys during the meeting and an online survey following the meeting.
Leadership Team (LT)	Leadership Team Meeting on 5/1/25. Reviewed recommendations from the Family Focus Group, Staff, and Advisory Council. Identified the most important areas of need via an online survey following the meeting.
Director and Accountability Coordinator	Meeting on 5/8/25. Reviewed summary of most frequently recommended actions from the educational partners and decided upon specific plans for inclusion of actions in the 2025-26 LCAP.

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

Feedback from all educational partners contributed to the creation of the 2025-26 LCAP. Choices Families, Staff, and Advisory Council communicated their ideas through meetings and surveys. The Leadership Team reviewed the feedback and identified priorities. The Director and Accountability Coordinator reviewed established priorities and developed a practical plan for inclusion of new or expanded LCAP activities in 2025-26.

As a result of this process, the following services will be initiated or expanded in the 2025-26 LCAP (The Educational Partner groups that suggested each service are indicated to the right of each heading.):

More frequent outreach when students are struggling. (F) (LT)

- Advisory Teachers implement a new official intervention process
- implement tiered re-engagement process that guides Course Teachers, Advisory Teachers, and administration to work as a team

More education for parents about how to navigate school technology systems. (F) (LT)

- tech/curriculum support
- parent training on online curriculum systems at enrollment
- outreach by Community Outreach Worker to new families following enrollment
- creation of an email message template and demonstration video that teachers and Community Outreach Worker can use to help parents to login to PLP and use it effectively
- creation of a Zoom Help Desk to create access for parents and students to receive assistance about navigating the online curriculum system and to ask questions

Shift of resources from annual on-campus College & Career Week to more impactful activities, such as: (F) (S) (AC) (LT)

- college campus visits
- workplace visits
- partnerships with local colleges, trade schools, and employers
- expansion of college & career preparation elective courses and clinics, recommended to students at the 9th and 12th grades

Promotion of dual enrollment (S) (LT)

- dedicated space on school website
- Counselor Finalsite messages
- promotion of specific courses
- coordinated outreach to specific students who have been identified as good candidates for the experience

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Student Achievement and Implementation of State Standards - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 2: State Standards (Conditions of Learning)
Priority 4: Pupil Achievement (Pupil Outcomes)
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to maximize academic achievement of all students and to minimize achievement gaps between student groups. This goal aligns with the Choices Charter School Mission to effectively prepare students to succeed in their educational and professional pursuits through the development of knowledge and of life skills that support the accomplishment of personal goals.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	i-Ready / Math / All Students: Change in percentage of students who scored two or more grade levels behind, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 16% points	Fall 2023 Favorable Growth: 11% points		19% points	Unfavorable change of 5% points
1.2	i-Ready / Math / All Students: Change in percentage of students	Fall 2022 Favorable Growth: 7% points	Fall 2023 Favorable Growth: 8% points		10% points	Favorable change of 1% point

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	who scored at or above grade level, Fall vs. Winter administrations.					
1.3	i-Ready / Reading / All Students: Change in percentage of students who scored two or more grade levels behind, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 4% points	Fall 2023 Favorable Growth: 5% points		7% points	Favorable change of 1% point
1.4	i-Ready / Reading / All Students: Change in percentage of students who scored at or above grade level, Fall vs. Winter administrations.	Fall 2022 Favorable Growth: 0% points (no change)	Fall 2023 Favorable Growth: 6% points		3% points	Favorable change of 6% points
1.5	CAASPP / Math SBA / All Students (California School Dashboard): Points above or below standard	2023: 115 points below	2024: 114 points below		112 points below	Favorable change of 1 point
1.6	CAASPP / Math SBA / SED (California School Dashboard): Points above or below standard	2023: 138 points below	2024: 142 points below		135 points below	Unfavorable change of 4 points
1.7	CAASPP / ELA SBA / All Students (California School Dashboard): Points above or below standard	2023: 19 points below	2024: 45 points below		16 points below	Unfavorable change of 26 points
1.8	CAASPP / ELA SBA / SED (California School Dashboard): Points above or below standard	2023: 36 points below	2024: 70 points below		33 points below	Unfavorable change of 34 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.9	CAASPP / CAST / All Students (CAASPP): Percentage of students who met or exceeded standard	2023: 32%	2024 23%		35%	Unfavorable change of 9% points
1.10	CAASPP / CAST / SED (CAASPP): Percentage of students who met or exceeded standard	2023: 29%	2024: 21%		32%	Unfavorable change of 8% points
1.11	ELPAC / EL (California School Dashboard): Percentage of students making progress towards English language proficiency	2023: 33%	2024: 36%		35%	Favorable change of 3% points
1.12	CCI / All Students (California School Dashboard): Percentage of students prepared for college and career	2023: 11%	2024: 4%		14%	Unfavorable change of 7% points
1.13	CCI / SED (California School Dashboard): Percentage of students prepared for college and career	2023: 7%	2024: 4%		10%	Unfavorable change of 3% points
1.14	Implementation of Academic Standards: School measurement of progress in implementing state academic standards (California School Dashboard): Met or Not Met	2023: Met	2024: Met		Met	No change

Goal Analysis [2024-25]

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

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

Actions/Services Not Implemented As Planned:

The 2024-27 LCAP includes actions that are subject to modification and/or may require two to three years for full implementation. Actions that were not implemented in 2024-25 as described in the plan are listed below:

Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members. (10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week)

- Some research was conducted, but due to resource constraints, the implementation of the action was ultimately postponed to 2025-26.

Intervention services for students who struggle academically and/or socially. Advisory Teachers implement a new official intervention process. (18 Community Outreach Worker hours per week + 10 Counselor hours per week + 9 Assistant Director hours per week + 40 Faculty hours per week)

- Extensive progress was made on the creation of a plan by mid-spring semester. The pilot implementation was postponed to Fall 2025-26.

Diagnostic and formative assessment with i-Ready in ELA and Math two times per year. Results are used to guide remedial support. (80 Faculty hours per year)

- In 2024-25, the i-Ready will be administered three times a year (the new summative version of the test will be given at the end of the school year for the first time).

Virtual reality Science labs (2 Faculty hours per week)

- Due to resource constraints, this action is on hold and will be reconsidered in the future.

Development of a second CTE Pathway. (4 Faculty hours per week)

- Due to resource constraints, this action is on hold and will be reconsidered in the future.

Expanded implementation of seven-year program to promote college/career readiness at each high school grade level. (40 Counselor hours per year)

- Due to resource constraints, this action will resume in 2025-26.

School field trips to colleges and universities, to include visits to the Disabilities Services and Programs for Students (DSPS) offices when possible. (6 Counselor hours per year)

- In 2024-25, a Resource Specialist attended a college visit field trip with the intention of bringing students with IEPs to the DSPS, but found that staying with the CCS group was important for a cohesive experience that worked well within the given time frame for the

visit. In the future, Resource Specialists may schedule separate trips to college campuses for students with IEPs, in order to tailor the experience more appropriately for their needs, concerns, and questions.

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

In 2024-25, fewer than anticipated new activities were implemented with the use of LCFF funds. However, most LCAP activities were executed as planned, and estimated actual expenditures remained well above 2024-25 LCFF requirements.

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

No data is yet available for the 2024-25 school year. However, given that most of the actions/services that Choices provided in 2024-25 are the same or very similar to those provided in recent previous years, data from 2023-24 provides some direction in evaluating the effectiveness of CCS's efforts to provide student services in an equitable manner. (Data for EL and FY are often not published due to insufficient sample sizes.)

i-Ready data demonstrates that students who are continuously enrolled at Choices for as little as one semester make notable academic progress in both Reading and Math. According to i-Ready data from the last three school years, after just one semester of enrollment, more students meet or exceed standards and fewer students score at two or more grades behind grade level. ELPAC scores revealed that more EL made progress towards English proficiency in 2023-24 than in the previous year. In 2023-24, All Students performed slightly better on the CAASPP Math SBA than in the previous year.

Overall, CCS's 2023-24 CAASPP scores were lower than in the previous year, as were the College Career Indicator (CCI) measures. Unfortunately, due to small sample sizes and high rates of transiency into and out of the program in an environment that is focused mostly on academic remediation, high school completion, and progression to community college or trade school, neither CAASPP scores nor the CCI accurately reflect the life-changing progress that students frequently experience while enrolled at Choices. A data entry error likely negatively affected reported 2023-24 CCI measures; 2024-25 CCI data will act as a reset as Choices seeks to build these percentages.

i-Ready data most accurately reflects the academic progress of students while enrolled at Choices, showing clear growth within just one semester. Based on these results, Choices believes its academic support is currently effective. Although CCI measures remain low, Student Satisfaction Survey responses suggest that students feel prepared for college and career. Most graduates report they would not have completed high school without attending Choices, and most plan to pursue college or trade school within four to five years. These findings indicate that Choices effectively encourages and equips students for postsecondary academic and professional success.

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

In 2025-26, Choices will discontinue its on-campus College and Career Week. Many students do not come to campus each day or week and do not benefit reliably from activities that are scheduled throughout a given week. Choices will continue to implement many of the activities traditionally associated with College and Career Week, such as the Honor Roll Celebration, trips to college fairs, college campus visits, college- and career-oriented assignments across curriculum areas, and distribution of college application information, but these activities (and other college/career services) will take place throughout the school year. Choices will also focus on promotion of the dual enrollment experience.

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

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Academic Support Services	• Full-time tutoring services on campus and via Zoom with a focus on skill-building. (25 Tutor hours per week) • Additional Math tutoring for Middle School. (4 Faculty hours per week) • Creation and maintenance of online tutoring schedule where students reserve one-on-one tutoring sessions in specific subject areas with specific faculty members. (10 Director hours per year + 2 Community Outreach Worker hours per week + 10 Faculty hours per week) • Intervention services for students who struggle academically and/or socially. Advisory Teachers, Course Teachers, and administration implement a new official tiered re-engagement process. (18 Community Outreach Worker hours per week + 10 Counselor hours per week + 9 Assistant Director hours per week + 60 Faculty hours per week) (Differentiated Assistance) • Diagnostic and formative assessment with i-Ready in ELA and Math three times per year. Results are used to guide remedial support. (120 Faculty hours per year) • EL Coordinator oversees English Learner support and teaches two ELD courses - one for middle school and one for high school. (5 Faculty hours per week)	$332,420.30	Yes

Action #	Title	Description	Total Funds	Contributing
1.2	College & Career Services	• Maintenance of a highly visible College/Career page with helpful information/links on the school website. (10 Counselor hours per year) • Counseling support by appointment for help with college research and applications (20 Counselor hours per year) • Expanded implementation of seven-year program to promote college/career readiness at each high school grade level. (40 Counselor hours per year) • Partnerships with local colleges, trade schools, and employers (2 Director hours per week) • Ten+ off-campus graduation- and college/career-oriented field trips available to high school students each year. This includes but is not limited to Sacramento Speaker Series events, the SJUSD College Fair, HBCU Recruitment Fair, CSU Sacramento College Fair, college visits (American River College, CSU Sacramento, UC Davis), workplace visits, and Grad Night. (80 Faculty hours per year + 60 Counselor hours per year) • College and career presentations to be offered virtually and to be accessible on the school website. (+5 Director hours per year) • Encourage 9th grade students to enroll in Career Exploration in fall and a new College Success course in spring. (+8 Faculty hours per week) • Create and provide elective course or set of clinics for seniors during fall semester, guiding students in college application process. (+8 Faculty or Counselor hours per week) • Promotion of dual enrollment through dedicated space on school website, Counselor Finalsite messages, promotion of specific courses, and coordinated outreach to specific students who have been identified as good candidates for the experience. (+ 60 Counselor hours per year)	$63,339.20	Yes

Action #	Title	Description	Total Funds	Contributing
1.3	Professional Development	• Analysis of student data that guides decisions concerning program modifications to target student needs. (40 Self-Study Coordinator hours per year + 80 Faculty hours per year) • Annual training of faculty on CAASPP administration. (25 Faculty hours per year) • Departmental collaboration once per month - focus on engaging curriculum and instruction. (30 Faculty hours per month) • Professional development for Advisory Teachers: transcript evaluation and strategies for guiding students towards high school graduation. (60 Faculty hours per year) (Differentiated Assistance)	$32,952.35	Yes
1.4	Support for Students with Disabilities	• Hands-on tutoring/assistance with homework completion for SWD (30 Resource Specialist hours per week) • School field trips to colleges and universities to include visits to the Disabilities Services and Programs for Students (DSPS) offices when possible. (20 Resource Specialist hours per year) • Transition to College & Career Workshop for SWD. (5 Counselor hours per year) • Special Education Additional Support Providers (Language & Speech Services, School Psychologist, School Health Services) (27 Language & Speech Services hours per year + 146 School Psychologist hours per year + 18 School Health Services hours per year)	$104,705.20	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Student Engagement and Course Access - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.	Broad Goal

State Priorities addressed by this goal.

Priority 1: Basic (Conditions of Learning)
Priority 5: Pupil Engagement (Engagement)
Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to engage students in the learning process through relevant programs, curriculum, and activities that align with students' interests.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Annual Positive Attendance Percentage / All Students	2022-23: 93%	2023-24: 94%		95%	Favorable change of 1% point
2.2	Chronic Absenteeism Rate / All Students (California School Dashboard): Percentage chronically absent	2023: 24%	2024: 20%		21%	Favorable change of 4% points
2.3	Chronic Absenteeism Rate / SED (California School Dashboard): Percentage chronically absent	2023: 31%	2024: 27%		28%	Favorable change of 4% points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.4	5-Year Graduation Rate / All Students (California School Dashboard): Percentage of students who graduated in four or five years	2023: 73%	2024: 40%		76%	Unfavorable change of 33% points (irreversible data entry error)
2.5	5-Year Graduation Rate / SED (California School Dashboard): Percentage of students who graduated in four or five years	2023: 74%	2024: 37%		77%	Unfavorable change of 37% points (irreversible data entry error)
2.6	Access to a Broad Course of Study: School measurement about the extent to which students have access to, and are enrolled in, a broad course of study (California School Dashboard): Met or Not Met	2023: Met	2024: Met		Met	No change

Goal Analysis [2024-25]

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

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

Actions/Services Not Implemented As Planned:

The 2024-27 LCAP includes actions that are subject to modification and/or may require two to three years for full implementation. Actions that were not implemented in 2024-25 as described in the plan are listed below:

None

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

All LCAP activities for this goal were executed as planned, and there were no material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

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

No data is yet available for the 2024-25 school year. However, given that most of the actions/services that Choices provided in 2024-25 are the same or very similar to those provided in recent previous years, data from 2023-24 provides some direction in evaluating the effectiveness of CCS's efforts to provide student services in an equitable manner. (Data for EL and FY are often not published due to insufficient sample sizes.)

In 2023-24, the Annual Positive Attendance Percentage grew by 1% point. Chronic Absenteeism dropped for All Students and SED. In 2024, due to a miscommunication regarding data entry into CALPADS, the Graduation Rates reported on the California School Dashboard for all student groups were inaccurate. For this reason, it is difficult to comment on this metric in this year's LCAP report. Of possible relevance, reported Graduation Rates of All Students (40%) and SED (37%) were essentially equal. If the errors that occurred in 2024 were unbiased by student subgroup, this data would reflect the equitability of the Choices learning program. 2025 data will serve as a reset as CCS climbs steadily towards 2027 objectives.

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

While significant data errors resulted in erroneous data on the California School Dashboard for the Graduation Rate metric in 2024, the estimated Graduation Rate also suggests an unprecedented drop for the year. Transcript analysis revealed subject areas and specific classes where students struggle most at Choices. In 2025, Choices will host a summer school program with credit recovery classes targeting those areas that challenge students most to allow students to recover credits lost during the school year. Credit deficient students will be automatically enrolled and strongly encouraged to attend. Administration will lead the staff in group reflection activities to brainstorm innovative ways to support student success across all subject areas and classes, preventing students from failing courses and falling behind. New activities decided upon before the submission of the 2025-26 LCAP will be included.

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Programs that Engage Students in Education	• Student Leadership (5 Director hours per month) • Advisory Council (10 Director hours per year + 10 Administrative Assistant hours per year + 6 Assistant Director hours per year + 10 Self-Study Coordinator hours per year + 20 Faculty hours per year)	$6,984.01	Yes
2.2	Coursework that Engages Students in Education	• A variety of elective courses allow students to explore their interests through school. (50 Faculty hours per week + cost of curriculum) • Elective classes recommended to English Learners upon enrollment as a means of building vocabulary and/or speaking skills. (No significant cost associated with this activity.) • CTE Pathway in Business & Finance allows students to specialize in the development of knowledge and practical skills that may be applied during or immediately following high school and/or college/trade school. (10 Faculty hours per week) • A new credit recovery summer school program hosted at Choices will allow students to recover credits needed for timely graduation. (+ 40 Director hours per year, + 40 Assistant Director hours per year, + 480 Faculty hours per year) (Differentiated Assistance)	$231,022.20	Yes
2.3	Extracurricular Activities that Engage Students in Education	• A variety of extracurricular clubs and activities allows students to explore their interests through school and to develop connections with faculty members. (15 Faculty hours per week + 5 Counselor hours per week) • At least one grade-specific field trip each year in grades 6, 7, & 8. (30 Faculty hours per year)	$51,186.35	Yes

Action #	Title	Description	Total Funds	Contributing
2.4	Activities that Engage Students with Disabilities in Education	• Special occasion celebrations personalize the education process. (1 Resource Specialist hour per week + cost of decorations and refreshments)	$4,413.95	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	School Conditions, Climate, and Family Engagement - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.	Broad Goal

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Choices Charter School is in alignment with this San Juan Unified School District goal to provide a safe, equitable, inclusive, communicative, and supportive school culture that supports student learning.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	Safety / All Students (Student School Satisfaction Survey): Percentage of students who feel safe at Choices	2023: 98%	2024: 97%		90%+	Unfavorable change of 1% point
3.2	Equity / All Students (Student School Satisfaction Survey): Percentage of students who feel that the CCS program is equitable	2023: 95%	2024: 100%		90%+	Favorable change of 5% points
3.3	Inclusivity / All Students (Student School Satisfaction Survey):	2023: 94%	2024: 97%		90%+	Favorable change of 3% points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Percentage of students who feel accepted and included at Choices					
3.4	Support / All Students (Student School Satisfaction Survey): Percentage of students who feel that the staff is caring and responsive to student needs	2023: 97%	2024: 100%		90%+	Favorable change of 3% points
3.5	Communication / All Students (Parent School Satisfaction Survey): Percentage of parents who feel satisfied with their ability to communicate with the school	2023: 100%	2024: 100%		90%+	No change
3.6	Facility / All Students (All Parents) (Parent School Satisfaction Survey): Percentage of parents who feel that the facility meets the needs of the school	2023: 98%	2024: 100%		90%+	Favorable change of 2% points
3.7	Staffing / All Students (All Parents) (Parent School Satisfaction Survey): Percentage of parents who feel that the school provides adequate staffing to support the program	2023: 99%	2024: 100%		90%+	Favorable change of 1% point

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.8	Suspension Rate / All Students (California School Dashboard): Percentage of students suspended for at least one day	2022-23: 0%	2024: 0%		Less than 30% (Statewide Average)	No change
3.9	Suspension Rate / SED (California School Dashboard): Percentage of students suspended for at least one day	2022-23: 0%	2024: 1%		Less than 31% (Statewide Average)	Unfavorable change of 1% point
3.10	Expulsion Rate / All Students (DataQuest): Percentage of students expelled from the school	2022-23: 0%	2024: 0%		0%	No change
3.11	Expulsion Rate / SED (DataQuest): Percentage of students expelled from the school	2022-23: 0%	2024: Data Suppressed		0%	NA
3.12	Basics: Teachers, Instructional Materials, Facilities: Percentage of appropriately assigned teachers. School measurement of students' access to curriculum-aligned instructional materials and safe, clean, and functional school facilities. (California School Dashboard): Met or Not Met	2023: Met	2024: Met		Met	No change
3.13	Parent and Family Engagement: School	2023: Met	2024: Met		Met	No change

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	measurement of its ability to build relationships between school staff and families, build partnerships for student outcomes, and seek input for decision-making. (California School Dashboard): Met or Not Met					
3.14	Local Climate Survey: School measurement of student perceptions of school safety and connectedness. (California School Dashboard): Met or Not Met	2023: Met	2024: Met		Met	No change

Goal Analysis [2024-25]

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

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

Actions/Services Not Implemented As Planned:

The 2024-27 LCAP includes actions that are subject to modification and/or may require two to three years for full implementation. Actions that were not implemented in 2024-25 as described in the plan are listed below:

Creation of an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (5 Director hours + 5 Community Outreach Worker hours per year)

- Due to resource constraints, this activity was postponed for implementation in Fall 2025.

Creation of a Zoom Help Desk to create access for parents and students to receive assistance about navigating the online curriculum system and to ask miscellaneous questions. (5 Assistant Director hours per week)

- Due to resource constraints, this activity was postponed for implementation in Fall 2025.

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

In 2024-25, fewer than anticipated new activities were implemented with the use of LCFF funds. However, most LCAP activities were executed as planned, and estimated actual expenditures remained well above 2024-25 LCFF requirements.

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

No data is yet available for the 2024-25 school year. However, given that most of the actions/services that Choices provided in 2024-25 are the same or very similar to those provided in recent previous years, data from 2023-24 provides some direction in evaluating the effectiveness of CCS's efforts to provide student services in an equitable manner. (Data for English Learners and Foster Youth are often not published due to insufficient sample sizes.)

In 2024, all Student and Parent School Satisfaction Survey results used to measure LCAP goals surpassed the 90% benchmark. Students report feeling safe, included, and supported, and view the CCS program as equitable. Parents express satisfaction with school-to-family communication and believe that the facility and staff adequately support the program's needs. Suspension and expulsion rates remained exceptionally low at 0%–1% in 2023–24, significantly exceeding established targets. Given this overwhelmingly positive data, Choices believes it is successfully promoting student well-being, engagement, and a strong sense of connectedness.

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

No changes will be made to the planned goal, metrics, target outcomes, or actions for the coming year as a result of reflections on prior practice.

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

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	School Conditions that Support Student Success	• Technology updated as needed. (cost of new technology) • Advertise low-cost internet to families in need. (No significant cost associated with this activity.) • Provide Wi-fi hotspots for students in need. (No significant cost associated with this activity.) • Provide laptops on loan for students without computers at home. (20 Assistant Director hours per year + 20 Community Outreach Worker hours per year) • Staff/Families tech/curriculum support. (5 Assistant Director hours per week + 5 Community Outreach Worker hours per week) • Clothes closet and hygiene supplies provided on campus. (1 Resource Specialist hour per month + cost of supplies purchased once a year) • Food services provide breakfast and lunch daily to all students who wish to participate. (No significant cost associated with this activity.)	$45,092.38	Yes
3.2	Aspects of School Climate/Culture that Support Student Success	• Rewards systems acknowledge students' academic progress, celebrate growth, and recognize strong character. (1 Director hour per week + 1 Administrative Assistant hour per week + 2 Community Outreach Worker hours per week + 3 Faculty hours per week) • Monitoring of mental health progress of All Students who struggle with anxiety. (8 Self-Study Coordinator hours per year) • Outreach to students who are struggling with mental health. Counselor provides counseling and/or refers to counseling services through SJUSD or local community agencies. (10 Counselor hours per week)	$39,889.48	Yes

Action #	Title	Description	Total Funds	Contributing
3.3	Activities that Promote Family Engagement	• Parent training on online curriculum systems at enrollment. (5 Community Outreach Worker hours per week) • Outreach by the Community Outreach Worker to new families following enrollment (and 2 or 3 times during the first month, as needed) on behalf of the administration, facilitating a smooth transition to the independent study model. Advisory Teachers send an introductory letter, introducing themselves as a main point of contact and welcoming questions. (20 Community Outreach Worker hours per week + 5 Faculty hours per week) • Creation of an email message template and demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (5 Director hours + 5 Community Outreach Worker hours per year) • Creation of a Zoom Help Desk to create access for parents and students to receive assistance about navigating the online curriculum system and to ask miscellaneous questions. (5 Assistant Director hours per week) • Interpreter services provided for information sessions and registration appointments, as needed. (No significant cost associated with this activity.)	$55,653.40	Yes
3.4	Activities that Support Students with Disabilities	• Support and track mental health progress of SWD who struggle with anxiety. (5 Self-Study Coordinator hours per year + 5 Resource Specialist hours per week) • Maintain welcoming and stress-free environment in Special Education classroom where teaching, tutoring, and IEP meetings take place. (Cost of snacks, aromatherapy, special seating, and miscellaneous comfort items.)	$13,788.55	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$299,081	$

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
8.756%	0.000%	$0.00	8.756%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.1	**Action:** Academic Support Services **Need:** i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices,	LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.	i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	as the school's population changes significantly each semester as students come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA, Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that EL tend to stabilize at Choices, and a few grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2023-24, All Students and SED were Red on the California School Dashboard in Graduation Rate, College/Career, and Mathematics. **Scope:** Schoolwide		
1.2	**Action:** College & Career Services **Need:** i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of	LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.	i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices, as the school's population changes significantly each semester as students come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA, Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that EL tend to stabilize at Choices, and a few grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2023-24, All Students and SED were Red on the California School Dashboard in Graduation Rate, College/Career, and Mathematics. **Scope:** Schoolwide		
1.3	**Action:** Professional Development **Need:**	LCAP Actions typically benefit all students at Choices but are designed to target the specific needs of disadvantaged student subgroups.	i-Ready, California School Dashboard (CAASPP, ELPAC, CCI), Local

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	i-Ready diagnostic and formative assessment data demonstrates that students grow academically in just one semester of continuous enrollment at Choices. CAASPP exams are only partially accurate in reflecting academic growth that takes place at Choices, as the school's population changes significantly each semester as students come and go. Choices' student scores on CAASPP ELA & Math exams lag behind state averages at times, and student subgroups often lag behind All Students on the CAASPP ELA, Math, & Science exams. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that EL tend to stabilize at Choices, and a few grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2023-24, All Students and SED were Red on the California School Dashboard in Graduation Rate, College/Career, and Mathematics. **Scope:** Schoolwide		Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
2.1	**Action:** Programs that Engage Students in Education **Need:** Most students stabilize academically at Choices and are able to graduate within five years. In 2024, 58% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 59% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rates for All Students and for SED are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps. **Scope:** Schoolwide	Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.	Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool
2.2	**Action:** Coursework that Engages Students in Education **Need:** Most students stabilize academically at Choices and are able to graduate within five years. In 2024, 58% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 59% of those same graduates planned to move on to post-secondary educational pursuits, such as	Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.	Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	community college, university, or trade school. The Graduation Rates for All Students and for SED are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps. **Scope:** Schoolwide		
2.3	**Action:** Extracurricular Activities that Engage Students in Education **Need:** Most students stabilize academically at Choices and are able to graduate within five years. In 2024, 58% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 59% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rates for All Students and for SED are nearly equal, demonstrating the equity of the Choices program. However, the CCS Graduation Rates for each group lag behind the state, and CCS would like to reduce these achievement gaps. **Scope:** Schoolwide	Choices Charter believes that student engagement in learning is founded largely on the relevance of school programs, courses, and activities to students' interests and lives. Engagement practices are important in reaching all students and may be especially meaningful for students in disadvantaged student subgroups.	Annual Positive Attendance Percentage, Chronic Absenteeism Rate, Graduation Rate, Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.1	**Action:** School Conditions that Support Student Success **Need:** The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources. At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive. Families benefit significantly from multi-tiered guidance as they seek ways to best support their students. A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success. A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn. In 2024: • 97% of students stated that their experience at Choices Charter in the previous year was positive.	Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.	Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• 97% of students felt safe at Choices. • 95% felt satisfied with the social opportunities and sense of community at Choices. • 94% stated that their feelings about their education have become more positive since enrolling. • 99% of students felt that their education had become more personalized at Choices. • 100% of students found that the Choices program serves all students in an equitable fashion. • 100% of students felt that the staff is caring and responsive to student needs. • 97% reported that students feel accepted and included at Choices. • 99% of parents reported that the social environment at Choices is positive and supportive. • 100% of parents felt that the facility meets the needs of the school. • 100% of parents found that the school provides adequate staffing to support the program. Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that will empower them to reach their goals. **Scope:**		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Schoolwide		
3.2	**Action:** Aspects of School Climate/Culture that Support Student Success **Need:** The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources. At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive. Families benefit significantly from multi-tiered guidance as they seek ways to best support their students. A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success. A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn. In 2024:	Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.	Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	• 97% of students stated that their experience at Choices Charter in the previous year was positive. • 97% of students felt safe at Choices. • 95% felt satisfied with the social opportunities and sense of community at Choices. • 94% stated that their feelings about their education have become more positive since enrolling. • 99% of students felt that their education had become more personalized at Choices. • 100% of students found that the Choices program serves all students in an equitable fashion. • 100% of students felt that the staff is caring and responsive to student needs. • 97% reported that students feel accepted and included at Choices. • 99% of parents reported that the social environment at Choices is positive and supportive. • 100% of parents felt that the facility meets the needs of the school. • 100% of parents found that the school provides adequate staffing to support the program. Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that will empower them to reach their goals.		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: Schoolwide		
3.3	**Action:** Activities that Promote Family Engagement **Need:** The needs of All Students are important; students of disadvantaged student subgroups may experience specific needs that surpass those of other student groups and require the dedication of additional resources. At Choices, assistance in the areas of technology, basic clothing and hygiene requirements, native language support, and mental health care promote an equitable learning environment where all students can thrive. Families benefit significantly from multi-tiered guidance as they seek ways to best support their students. A climate of positive reinforcement through strong relationships and rewards programs validates students' efforts and encourages ongoing success. A well-maintained campus and caring staff who enforce policies that protect all students creates a safe and inclusive environment where all students can learn.	Choices Charter believes that students learn best when they feel known, valued, and connected. To this end, Choices seeks to understand and meet student needs in a variety of ways.	Student School Satisfaction Survey, Parent School Satisfaction Survey, California School Dashboard (Suspension Rate), DataQuest (Expulsion Rate), Local Indicator Self-Reflection Tool

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	In 2024: • 97% of students stated that their experience at Choices Charter in the previous year was positive. • 97% of students felt safe at Choices. • 95% felt satisfied with the social opportunities and sense of community at Choices. • 94% stated that their feelings about their education have become more positive since enrolling. • 99% of students felt that their education had become more personalized at Choices. • 100% of students found that the Choices program serves all students in an equitable fashion. • 100% of students felt that the staff is caring and responsive to student needs. • 97% reported that students feel accepted and included at Choices. • 99% of parents reported that the social environment at Choices is positive and supportive. • 100% of parents felt that the facility meets the needs of the school. • 100% of parents found that the school provides adequate staffing to support the program. Choices seeks to ensure that it consistently provides support that makes students feel known, valued, and connected, enabling them to learn academic content and life skills that		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	will empower them to reach their goals. **Scope:** Schoolwide		

Limited Actions

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

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

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

NA

Additional Concentration Grant Funding

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

NA: Choices Charter School does not qualify for additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:62	NA
Staff-to-student ratio of certificated staff providing direct services to students	1:17	NA

2025-26 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	3,415,812	299,081	8.756%	0.000%	8.756%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$933,897.37	$47,550.00	$0.00	$0.00	$981,447.37	$906,447.37	$75,000.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Academic Support Services	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$332,420.30	$0.00	$332,420.30				$332,420.30	
1	1.2	College & Career Services	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$63,339.20	$0.00	$63,339.20				$63,339.20	
1	1.3	Professional Development	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$32,952.35	$0.00	$32,952.35				$32,952.35	
1	1.4	Support for Students with Disabilities	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$104,705.20	$0.00	$104,705.20				$104,705.20	
2	2.1	Programs that Engage Students in Education	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$6,984.01	$0.00	$6,984.01				$6,984.01	
2	2.2	Coursework that Engages Students in Education	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School	2024-2027	$183,472.20	$47,550.00	$183,472.20	$47,550.00			$231,022.20	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
							6-12									
2	2.3	Extracurricular Activities that Engage Students in Education	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$51,186.35	$0.00	$51,186.35				$51,186.35	
2	2.4	Activities that Engage Students with Disabilities in Education	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$2,413.95	$2,000.00	$4,413.95				$4,413.95	
3	3.1	School Conditions that Support Student Success	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$20,992.38	$24,100.00	$45,092.38				$45,092.38	
3	3.2	Aspects of School Climate/Culture that Support Student Success	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$39,889.48	$0.00	$39,889.48				$39,889.48	
3	3.3	Activities that Promote Family Engagement	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	2024-2027	$55,653.40	$0.00	$55,653.40				$55,653.40	
3	3.4	Activities that Support Students with Disabilities	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$12,438.55	$1,350.00	$13,788.55				$13,788.55	

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
3,415,812	299,081	8.756%	0.000%	8.756%	$810,989.67	0.000%	23.742 %	**Total:**	$810,989.67
								LEA-wide Total:	$0.00
								Limited Total:	$0.00
								Schoolwide Total:	$810,989.67

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	**1.1**	Academic Support Services	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$332,420.30	
1	**1.2**	College & Career Services	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$63,339.20	
1	**1.3**	Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$32,952.35	
2	**2.1**	Programs that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$6,984.01	
2	**2.2**	Coursework that Engages Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$183,472.20	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.3	Extracurricular Activities that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$51,186.35	
3	3.1	School Conditions that Support Student Success	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$45,092.38	
3	3.2	Aspects of School Climate/Culture that Support Student Success	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$39,889.48	
3	3.3	Activities that Promote Family Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$55,653.40	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$933,437.55	$649,748.15

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Academic Support Services	Yes	$284,065.25	$93,033.45
1	**1.2**	College & Career Services	Yes	$34,548.25	$24,892.45
1	**1.3**	Professional Development	Yes	$33,041.55	$33,041.55
1	**1.4**	Support for Students with Disabilities	No	$103,768.36	$103,768.36
2	**2.1**	Programs that Engage Students in Education	Yes	$7,006.31	$7,006.31
2	**2.2**	Coursework that Engages Students in Education	Yes	$192,387.00	$192,387.00
2	**2.3**	Extracurricular Activities that Engage Students in Education	Yes	$121,535.75	$51,186.35
2	**2.4**	Activities that Engage Students with Disabilities in Education	No	$4,531.90	$4,531.90
3	**3.1**	School Conditions that Support Student Success	Yes	$43,794.76	$43,794.76
3	**3.2**	Aspects of School Climate/Culture that Support Student Success	Yes	$39,907.32	$39,907.32
3	**3.3**	Activities that Promote Family Engagement	Yes	$54,461.65	$41,809.25

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.4**	Activities that Support Students with Disabilities	No	$14,389.45	$14,389.45

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
294,680	$810,747.84	$527,058.44	$283,689.40	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Academic Support Services	Yes	$284,065.25	$93,033.45		
1	1.2	College & Career Services	Yes	$34,548.25	$24,892.45		
1	1.3	Professional Development	Yes	$33,041.55	$33,041.55		
2	2.1	Programs that Engage Students in Education	Yes	$7,006.31	$7,006.31		
2	2.2	Coursework that Engages Students in Education	Yes	$192,387.00	$192,387.00		
2	2.3	Extracurricular Activities that Engage Students in Education	Yes	$121,535.75	$51,186.35		
3	3.1	School Conditions that Support Student Success	Yes	$43,794.76	$43,794.76		
3	3.2	Aspects of School Climate/Culture that Support Student Success	Yes	$39,907.32	$39,907.32		
3	3.3	Activities that Promote Family Engagement	Yes	$54,461.65	$41,809.25		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
3,356,610	294,680	0.00	8.779%	$527,058.44	0.000%	15.702%	$0.00	0.000%

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

        - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

Requirements

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

- Teachers,

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

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

Year 1 Outcome

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

Year 2 Outcome

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

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

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

For Technical Assistance

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

For Lowest Performing Dashboard Indicators

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

For LEAs With Unexpended LREBG Funds

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

Program Information web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the California Statewide System of Support LREBG Resources web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).

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

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

Purpose

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

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

Statutory Requirements

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

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

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

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

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

LEA-wide and Schoolwide Actions

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

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

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

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

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.

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

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.

    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

    - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.

- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.

    - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

    - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

- **LCFF Funds**: Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
    - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds**: Enter the total amount of Other State Funds utilized to implement this action, if any.
    - **Note:** Equity Multiplier funds must be included in the "Other State Funds" category, not in the "LCFF Funds" category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds**: Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds**: Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds**: This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services**: For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
    - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

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

LCFF Carryover Table

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

- If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

  The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- **13. LCFF Carryover — Percentage (12 divided by 9)**

  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2024

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.6**

MEETING DATE: **06/24/2025**

SUBJECT: **Adoption of 2025-2026 Budget (Ryan) - 8:15 p.m.**

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2025-2026 budget, including the approval of the Education Protection Account spending plans for the district and Choices Charter School; the excess reserves in the ending fund balance; the district staffing standards; and approve the revisions to the 2024-2025 budget.

RATIONALE/BACKGROUND:
Proposition 30 and Proposition 55 require the use of Education Protection Account (EPA) funds be determined by the governing board at an open public meeting. This requirement may be satisfied at a regularly scheduled meeting, which could be the annual budget adoption meeting.

In accordance with Education Code section 42127, the Board of Education shall hold a public hearing and adopt the budget for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review. In accordance with Assembly Bill 97 (Chapter 47/2013), for the 2015/2016 fiscal year, and each fiscal year thereafter, the governing board of the school district shall not adopt a budget before the governing board of the school district adopts a local control and accountability plan, if an existing Local Control and Accountability Plan is not effective for the budget year.

The board shall not adopt a budget that does not include the expenditures necessary to implement the local control accountability plan or the annual update to a local control and accountability plan that is effective during the subsequent fiscal year. On June 10, 2025, the 2025-2026 budget document, including staffing standards, was presented to the board, and a public hearing was held. At the budget adoption public hearing, per Education Code section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties was provided. Prior to the adoption of the budget, the board is required to approve the Local Control and Accountability Plan.

ATTACHMENT(S):
1. 2025-26 Budget Book Final

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/10/2025 (Public Hearing)
Superintendent's Cabinet: 06/16/2025

FISCAL IMPACT:
N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District

2025-26 BUDGET

with 2024-25 Estimated Actuals
and Multi-year Projections

Presented to the Board of Education
June 10, 2025

San Juan Unified
SCHOOL DISTRICT

3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2025-26 ADOPTED BUDGET
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Superintendent's Message

Responsible stewardship of public resources is a core commitment of our district and one that is especially important as we work to deliver meaningful, equitable outcomes for all students. As we move into the 2025–26 school year, we remain grounded in our strategic plan and committed to investing in strategies aligned with our shared priorities.

Our strategic plan continues to serve as our roadmap, guiding how we prioritize and allocate resources. Rooted in our mission to set high expectations for academic achievement and create inclusive, supportive learning environments, the plan focuses our work across four strategic directions:

I. Advance and Support Student Success
II. Prioritize Equitable Practices
III. Enhance Employee Systems and Supports
IV. Engage Students, Families and Community as Valued Educational Partners

In November 2024, our community overwhelmingly supported the passage of Measure P, a $950 million school facilities bond that will help modernize classrooms, improve safety and security and invest in sustainable infrastructure across our district. This investment reflects a shared commitment to ensuring our students and staff have access to safe, functional and future-ready learning environments. We are deeply grateful for this trust and will continue to maintain transparency and accountability as we move forward with implementation.

In today's ever-shifting policy and funding landscape, we are also prepared to be flexible and responsive. Proposed federal changes may impact some programs and supports that directly serve our students and families. Our team is closely monitoring these developments and will continue to adjust our budget and programming as needed to ensure students remain at the center of every decision. As we plan for the year ahead, we are grateful for the continued support of our San Juan Unified community. Your partnership strengthens our ability to respond with purpose and stay focused on what matters most—supporting every student, in every classroom, every day.

In community,

Melissa Bassanelli
Superintendent of Schools

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2023-24, estimated actuals for 2024-25, adopted budget for 2025-26 and multi-year projections for 2026-27 and 2027-28.

DISTRICT MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

CORE VALUES

We value:

- **Belonging**
  We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.

- **Relevance**
  We design experiences and enviroments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.

- **Voice**
  We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.

- **Social and Emotional Intelligence**
  We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.

- **Resilience**
  We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.

- **Championing**
  We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.

- **Innovation**
  We embrace and encourage creative thinking and learning enviroments that transform ideas into actionable solutions.

CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

CORE MESSAGES

- On May 14, 2025, Governor Newsom released the revised 2025-26 budget. His May Revise budget addresses an estimated $12 billion shortfall due to reduced revenues and higher costs. Despite economic challenges, Proposition 98, which governs K-14 education funding, remains largely protected.
- The proposal includes a 2.30% COLA on the Local Control Funding Formula (LCFF). It is applied to categorical programs such as special education and school nutrition, but does not include State Preschool this year.
- The Governor proposes fully depleting the Proposition 98 Rainy Day Fund by June 2026.
- The Governor's significant proposals to increase Transitional Kindergarten per-pupil spending, expand the Expanded Learning Opportunities Program (ELO-P), and provide a one-time discretionary grant are not included in the district's budget since they require legislative approval.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- Preserve an ending fund balance that ensures the integrity and stability of the district.

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Exercise caution and maintain flexibility in the collective bargaining process. Neighboring districts have widely divergent funding levels.
- Maintain reserves greater than the minimum requirement.
- Support ongoing expenditures with ongoing revenues.

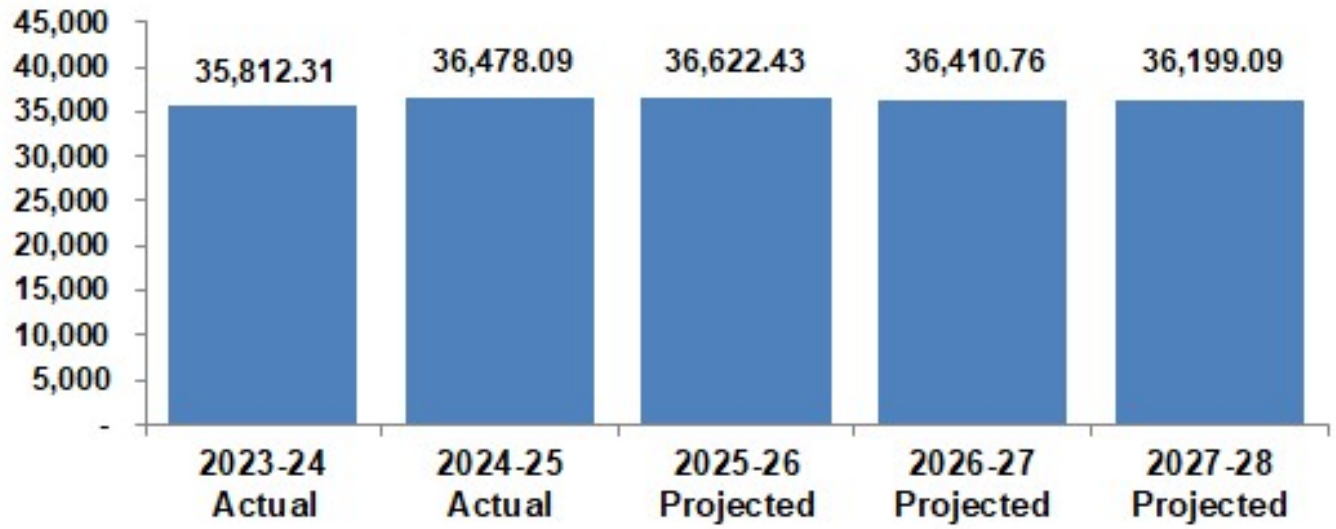
PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016.

STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

San Juan Unified School District Funded ADA



2025-26 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2025-26 Base Grant Per ADA	Grade Span Adjustment	2025-26 Total Base Grant Per ADA
TK-3	$10,256	$1,067	$11,323
4-6	$10,411		$10,411
7-8	$10,719		$10,719
9-12	$12,423	$323	$12,746

2024-25 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	22,909,005	68,324,993	64,894,297	63,617	3,494,313	26,403,318
Base / Other	164,593,640	448,054,596	357,575,405	(101,580,198)	(11,101,007)	153,492,633
Total Unrestricted	187,502,645	516,379,589	422,469,702	(101,516,581)	(7,606,694)	179,895,951
Total Restricted	139,820,322	172,435,262	339,982,540	92,519,293	(75,027,985)	64,792,337
GENERAL FUND	**327,322,967**	**688,814,851**	**762,452,242**	**(8,997,288)**	**(82,634,679)**	**244,688,288**
ASB	2,634,090	2,400,000	2,400,000	0	0	2,634,090
Charter Schools	1,172,806	3,809,343	3,462,780	(296,500)	50,063	1,222,869
SPED (SELPA)	190	809,064	809,064	0	0	190
Adult Education	2,471,009	4,377,487	4,537,675	0	(160,188)	2,310,821
Child Development	10,172,310	29,737,498	35,218,479	5,014,176	(466,805)	9,705,505
Cafeteria	18,812,482	26,884,206	28,125,139	1,984,612	743,679	19,556,161
Deferred Maintenance	3,438,925	190,000	5,402,321	2,000,000	(3,212,321)	226,604
SPECIAL REVENUE	**38,701,812**	**68,207,598**	**79,955,458**	**8,702,288**	**(3,045,572)**	**35,656,240**
Building	120,051,967	11,511,739	80,961,313	26,202,588	(43,246,986)	76,804,981
Capital Facilities	6,145,984	2,120,000	65,000	0	2,055,000	8,200,984
County School Facilities	0	25,907,588	0	(25,907,588)	0	0
Bond Interest Redemption	88,511,127	81,363,479	89,117,333	0	(7,753,854)	80,757,273
CAPITAL PROJECTS	**214,709,078**	**120,902,806**	**170,143,646**	**295,000**	**(48,945,840)**	**165,763,238**
SELF INSURANCE	**50,800,646**	**27,050,450**	**27,683,241**	**0**	**(632,791)**	**50,167,855**
TOTAL	**631,534,503**	**904,975,705**	**1,040,234,587**	**0**	**(135,258,882)**	**496,275,621**

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**493,859,820**	**514,192,126**	**517,381,532**	**516,379,589**	
Expenses					
Salaries/Benefits	378,296,954	385,565,329	383,268,178	376,044,959	
Other Expenditures	39,759,228	43,828,538	45,235,483	46,424,743	
Total Expenses	**418,056,182**	**429,393,867**	**428,503,661**	**422,469,702**	-
Other Financing	**(79,782,064)**	**(83,125,739)**	**(88,311,005)**	**(101,516,581)**	
Surplus/(Deficit)	**(3,978,426)**	**1,672,520**	**566,866**	**(7,606,694)**	-
Beginning Balance	**158,662,822**	**187,502,646**	**187,502,645**	**187,502,645**	
Ending Balance	**154,684,396**	**189,175,166**	**188,069,511**	**179,895,951**	-
Non-Spendable	289,931	289,931	289,931	1,003,888	
Commitments	26,602,723	47,257,213	52,360,182	51,036,110	
Assigned	32,555,426	311,247	311,247	10,699,415	
Reserve for Economic Uncertainty	14,033,489	15,044,075	15,191,726	15,429,021	
Unassigned	81,202,827	126,272,700	119,916,426	101,727,520	

SIGNIFICANT BUDGET PLANNING FACTORS

	2025-26	2026-27	2027-28
COLA	2.30%	3.02%	3.42%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.81%	26.90%	27.80%
Lottery - Unrestricted per ADA	$191	$191	$191
Lottery - Restricted per ADA	$82	$82	$82
Mandate Block Grant - K-8 per ADA	$39.09	$40.27	$41.65
Mandate Block Grant - 9-12 per ADA	$75.31	$77.58	$80.23
CA Consumer Price Index (CPI)	3.42%	2.98%	2.77%

2025-26 BUDGET ADOPTION

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	26,403,318	75,108,473	98,703,424	0	(23,594,951)	2,808,367
Base / Other	153,492,633	454,959,040	384,879,840	(98,932,535)	(28,853,335)	124,639,298
Total Unrestricted	179,895,951	530,067,513	483,583,264	(98,932,535)	(52,448,286)	127,447,665
Total Restricted	64,792,337	151,935,402	263,960,578	89,960,518	(22,064,658)	42,727,679
GENERAL FUND	**244,688,288**	**682,002,915**	**747,543,842**	**(8,972,017)**	**(74,512,944)**	**170,175,344**
ASB	2,634,090	2,400,000	2,400,000	0	0	2,634,090
Charter Schools	1,222,869	3,819,619	3,368,311	(322,000)	129,308	1,352,177
SPED (SELPA)	190	830,583	830,583	0	0	190
Adult Education	2,310,821	4,664,720	4,757,080	0	(92,360)	2,218,461
Child Development	9,705,505	25,148,226	31,856,758	5,102,294	(1,606,238)	8,099,267
Cafeteria	19,556,161	27,288,349	31,280,095	1,869,723	(2,122,023)	17,434,138
Deferred Maintenance	226,604	190,000	2,416,266	2,000,000	(226,266)	338
SPECIAL REVENUE	**35,656,240**	**64,341,497**	**76,909,093**	**8,650,017**	**(3,917,579)**	**31,738,661**
Building	76,804,981	3,405,576	3,793,787	322,000	(66,211)	76,738,770
Capital Facilities	8,200,984	0	0	0	0	8,200,984
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	80,757,273	81,363,479	89,117,333	0	(7,753,854)	73,003,419
CAPITAL PROJECTS	**165,763,238**	**84,769,055**	**92,911,120**	**322,000**	**(7,820,065)**	**157,943,172**
SELF INSURANCE	**50,167,855**	**27,050,450**	**25,050,471**	**0**	**1,999,979**	**52,167,834**
TOTAL	**496,275,621**	**858,163,917**	**942,414,526**	**0**	**(84,250,609)**	**412,025,011**

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**530,067,513**				
Expenses					
Salaries/Benefits	441,396,789				
Other Expenditures	42,186,475				
Total Expenses	**483,583,264**				
Other Financing	**(98,932,535)**				
Surplus/(Deficit)	**(52,448,286)**				
Beginning Balance	**179,895,951**				
Ending Balance	**127,447,665**				
Non-Spendable	297,094				
Commitments	19,158,206				
Assigned	13,314,030				
Reserve for Economic Uncertainty	15,130,317				
Unassigned	79,548,019				

2026-2028 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2026-27 and 2027-28. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include: salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property, and liability insurance premiums, etc.

UNRESTRICTED GENERAL FUND

	2026-27 Projected Budget	2027-28 Projected Budget
Revenues	**543,878,910**	**553,145,738**
Expenses		
Salaries/Benefits	420,684,195	426,062,741
Other Expenditures	37,181,122	40,261,082
Total Expenses	**457,865,317**	**466,323,823**
Other Financing	**(98,219,171)**	**(99,416,327)**
Surplus/(Deficit)	**(12,205,578)**	**(12,594,412)**
Beginning Balance	**127,447,665**	**115,242,087**
Ending Balance	**115,242,087**	**102,647,675**
Non-Spendable	297,094	297,094
Commitments	16,095,103	11,649,057
Assigned	15,872,770	19,797,233
Reserve for Economic Uncertainty	14,236,098	14,529,108
Unassigned	68,741,023	56,375,183

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Local Control Funding Formula (LCFF)

Established in 2013, California's Local Control Funding Formula (LCFF) redefined how state funding is allocated to local school districts. LCFF provides a base grant to all Local Education Agencies (LEAs), determined by Average Daily Attendance (ADA). In addition to the base grant, supplemental and concentration grants are allocated based on the unduplicated count of English learner, socioeconomically disadvantaged, and foster youth students.

Eight Areas of State Priority

LCFF outlines eight state priority areas that every school district must address through its Local Control and Accountability Plan (LCAP) to ensure a high-quality educational experience for all students. These priorities focus on three key areas:

- Conditions for Learning: Basic services, implementation of state academic standards, and course access
- Engagement: Parent engagement, student engagement, and school climate
- Pupil Outcomes: Student achievement and other performance outcomes

Local Control and Accountability Plan (LCAP)

To receive LCFF funding, each LEA must develop a Local Control and Accountability Plan (LCAP). The LCAP addresses the Eight State Priorities, incorporates input from educational partners, and outlines how services will improve outcomes for all students, with a focus on English learner, low-income, and foster youth students.

LCAP Goals

The 2024-27 LCAP is designed around four goals that are aligned to the state priority areas and required LCAP metrics. These goals include:

1. **Student Achievement and Implementation of State Standards** - Improve achievement and outcomes for all students as measured by performance on statewide assessments, English proficiency, and college and career preparedness.
2. **Student Engagement and Course Access** - Provide students with engaging programs, course work, and opportunities that address attendance, dropout, graduation, and access to a broad course of study.
3. **School Conditions, Climate, and Family Engagement** - Address factors both inside and outside the classroom that impact student success such as family engagement, health, safety, discipline, connectedness, facilities, materials, and staffing.
4. **Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70%** - Within three years, improve outcomes for student groups that have the lowest performance level on one or more state indicators, and address any underlying issues with credentialing, subject matter preparation, and retention of the school's educators.

State and Local Metrics

California uses a combination of state and local performance indicators to measure progress toward the Eight State Priorities. These indicators are publicly reported on the California School Dashboard and within the LCAP, offering families and educators insight into district and school performance and progress.

Continuous Improvement

The LCAP is a three-year strategic plan that is revised annually using a continuous improvement process that emphasizes:

- Building on current initiatives to support consistent, high-quality learning
- Analyzing multiple data sources, including educational partner input, local and state performance data, and relevant research
- Refining strategies and actions based on what is learned to support continuous improvement

BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

2024

September 10	Board Meeting: 2023-24 Unaudited Actuals / 2024-25 Revised Budget /Financial Status Report approval
September 15	2023-24 Unaudited Actuals / 2024-25 revised Budget submitted to SCOE Upload EPA spending plan on District website upon Board of Education approval
December 17	Board Meeting: 2024-25 First Interim and Budget/Financial Status Report approval Board Meeting: 2023-24 audit Report approval.

2025

January 10	Governor presents 2025-26 State Budget
February 11	Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
February 25	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Discussion
March 11	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions - Adoption Board Meeting: 2024-25 Second Interim and Budget/Financial Status Report
April	Prioritize final LCAP recommendations
May 21	Governor presents May Revise
June 10	Board Meeting: Public Hearings and Presentations of the 2025-26 LCAP and Budget
June 15	Constitutional deadline for Legislature to send a budget to the Governor
June 24	Board Meeting: Adoptions of the 2025-26 LCAP and Budget, including Education Protection Account (EPA) spending plan
July 1	Adopted Budget submitted to Sacramento County Office of Education (SCOE) Approved LCAP submitted to SCOE and State Board of Education (SBE)
September 9	Board Meeting: 2024-25 Unaudited Actuals and Approve 2025-26 Revised Budget
September 15	2024-25 Unaudited Actuals/2025-26 Revised Budget submitted to SCOE. Upload EPA spending plan on District website upon Board of Education approval
December 16	Board Meeting: 2025-26 First Interim and Budget/Financial Status Report approval Board Meeting: 2024-25 Audit Report

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FUND SUMMARIES

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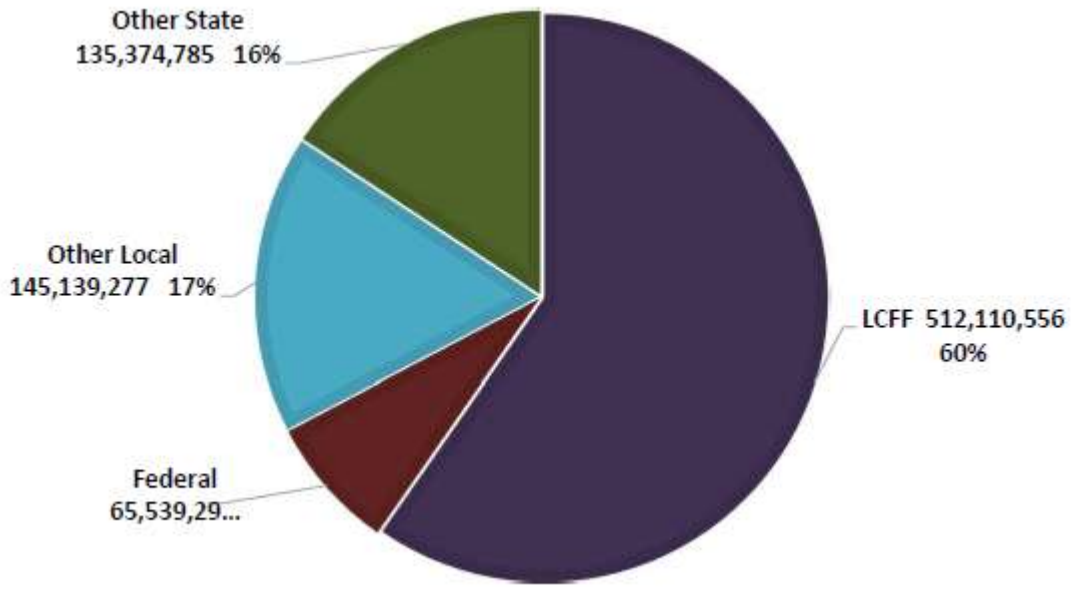
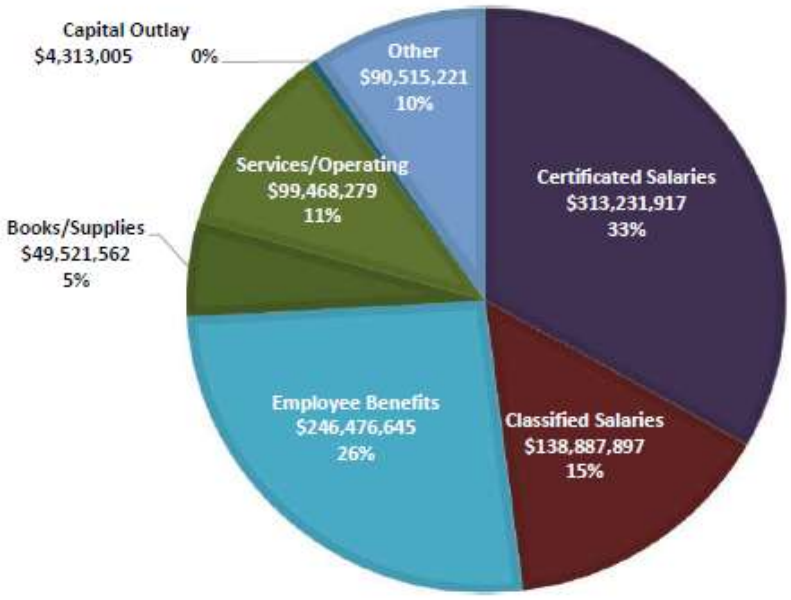
2025-26 ALL FUNDS
Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	75,108,473				75,108,473
Base / Other	430,931,966		12,377,280	11,649,794	454,959,040
Total Unrestricted	506,040,439	0	12,377,280	11,649,794	530,067,513
Total Restricted	2,654,305	35,144,536	106,109,849	8,026,712	151,935,402
GENERAL FUND	**508,694,744**	**35,144,536**	**118,487,129**	**19,676,506**	**682,002,915**
ASB	0	0	0	2,400,000	2,400,000
Charter Schools	3,415,812	0	381,680	22,127	3,819,619
SPED (SELPA)	0	0	830,583	0	830,583
Adult Education	0	398,195	4,091,725	174,800	4,664,720
Child Development	0	13,916,420	6,550,269	4,681,537	25,148,226
Cafeteria	0	16,080,148	10,171,511	1,036,690	27,288,349
Deferred Maintenance	0	0	0	190,000	190,000
SPECIAL REVENUE	**3,415,812**	**30,394,763**	**22,025,768**	**8,505,154**	**64,341,497**
Building	0	0	1,504	3,404,072	3,405,576
Capital Facilities	0	0	0	0	0
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	4,624,876	76,738,603	81,363,479
CAPITAL PROJECTS	**0**	**0**	**4,626,380**	**80,142,675**	**84,769,055**
SELF INSURANCE	**0**	**0**	**0**	**27,050,450**	**27,050,450**
TOTAL	**512,110,556**	**65,539,299**	**145,139,277**	**135,374,785**	**858,163,917**



2025-26 ALL FUNDS
Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/ Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	38,405,898	15,216,118	26,637,707	3,518,857	9,487,435	0	5,437,409	98,703,424
Base / Other	189,890,106	57,158,716	114,088,244	9,122,770	29,955,071	2,582,951	(17,918,018)	384,879,840
Total Unrestricted	228,296,004	72,374,834	140,725,951	12,641,627	39,442,506	2,582,951	(12,480,609)	483,583,264
Total Restricted	70,719,158	48,894,197	86,717,254	19,806,622	26,037,292	730,054	11,056,001	263,960,578
GENERAL FUND	**299,015,162**	**121,269,031**	**227,443,205**	**32,448,249**	**65,479,798**	**3,313,005**	**(1,424,608)**	**747,543,842**
ASB	0	0	0	511,447	1,888,553	0	0	2,400,000
Charter Schools	1,678,411	263,093	985,495	34,626	401,486	0	5,200	3,368,311
SPED (SELPA)	0	0	0	0	830,583	0	0	830,583
Adult Education	1,354,863	552,308	1,023,948	143,533	1,568,062	0	114,366	4,757,080
Child Development	11,183,491	6,403,654	10,644,083	1,555,456	392,645	0	1,677,439	31,856,758
Cafeteria	0	8,618,169	5,336,388	14,803,200	1,496,847	0	1,025,491	31,280,095
Deferred Maintenance	0	0	0	0	1,416,266	1,000,000	0	2,416,266
SPECIAL REVENUE	**14,216,755**	**15,837,224**	**17,989,914**	**17,048,262**	**7,994,442**	**1,000,000**	**2,822,496**	**76,909,093**
Building	0	1,325,313	763,158	0	1,705,316	0	0	3,793,787
Capital Facilities	0	0	0	0	0	0	0	0
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	89,117,333	89,117,333
CAPITAL PROJECTS	**0**	**1,325,313**	**763,158**	**0**	**1,705,316**	**0**	**89,117,333**	**92,911,120**
SELF INSURANCE	**0**	**456,329**	**280,368**	**25,051**	**24,288,723**	**0**	**0**	**25,050,471**
TOTAL	**313,231,917**	**138,887,897**	**246,476,645**	**49,521,562**	**99,468,279**	**4,313,005**	**90,515,221**	**942,414,526**



GENERAL FUND

TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	409,604,815	421,630,456	433,586,271	444,034,876	456,473,543
LCFF Supp./Conc.	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal	88,485,517	54,962,988	35,144,536	34,125,974	33,856,936
Other State	125,993,920	111,927,241	118,487,129	119,258,685	118,686,675
Other Local	31,818,653	31,977,064	19,676,506	14,992,290	11,034,337
TOTAL REVENUES	**710,657,746**	**688,814,851**	**682,002,915**	**692,048,016**	**701,934,271**
EXPENSES					
Certificated Salaries	254,983,896	291,541,432	299,015,162	290,089,135	292,154,266
Classified Salaries	98,588,795	120,995,926	121,269,031	110,694,900	111,548,222
Employee Benefits	182,316,775	207,581,858	227,443,205	218,392,787	222,261,122
Books and Supplies	25,339,539	38,787,993	32,448,249	21,567,583	28,641,474
Services and Operating	59,718,000	90,779,980	65,479,798	60,302,232	61,584,583
Capital Outlay	8,572,217	13,747,791	3,313,005	3,110,245	2,607,654
Other	259,242	(982,738)	(1,424,608)	(1,324,014)	(1,313,923)
TOTAL EXPENSES	**629,778,465**	**762,452,242**	**747,543,842**	**702,832,868**	**717,483,398**
OTHER FINANCING[1]	**(8,441,058)**	**(8,997,288)**	**(8,972,017)**	**(8,972,017)**	**(8,972,017)**
INCREASE/(DECREASE)	**72,438,223**	**(82,634,679)**	**(74,512,944)**	**(19,756,869)**	**(24,521,144)**
BEGINNING BALANCE	**254,884,745**	**327,322,967**	**244,688,288**	**170,175,344**	**150,418,476**
ENDING BALANCE	**327,322,967**	**244,688,288**	**170,175,344**	**150,418,476**	**125,897,331**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	407,022,898	418,976,151	430,931,966	441,380,571	453,819,238
LCFF Supp./Conc.	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal	0	0	0	0	0
Other State	12,438,698	10,704,803	12,377,280	13,919,738	12,501,310
Other Local	18,353,541	18,381,533	11,649,794	8,942,410	4,942,410
TOTAL REVENUES	**492,569,978**	**516,379,589**	**530,067,513**	**543,878,910**	**553,145,738**
EXPENSES					
Certificated Salaries	186,918,714	200,826,873	228,296,004	222,297,923	224,297,732
Classified Salaries	50,703,948	59,169,359	72,374,834	64,331,248	64,909,714
Employee Benefits	103,046,415	116,048,727	140,725,951	134,055,024	136,855,295
Books and Supplies	8,670,314	13,902,894	12,641,627	8,957,607	11,533,624
Services and Operating	29,617,229	36,747,332	39,442,506	37,471,399	38,472,248
Capital Outlay	3,595,051	7,788,500	2,582,951	2,680,191	2,233,493
Other	(6,763,548)	(12,013,983)	(12,480,609)	(11,928,075)	(11,978,283)
TOTAL EXPENSES	**375,788,122**	**422,469,702**	**483,583,264**	**457,865,317**	**466,323,823**
OTHER FINANCING[1]	**(65,040,620)**	**(101,516,581)**	**(98,932,535)**	**(98,219,171)**	**(99,416,327)**
INCREASE/(DECREASE)	**51,741,236**	**(7,606,694)**	**(52,448,286)**	**(12,205,578)**	**(12,594,412)**
BEGINNING BALANCE	**135,761,409**	**187,502,645**	**179,895,951**	**127,447,665**	**115,242,087**
ENDING BALANCE	**187,502,645**	**179,895,951**	**127,447,665**	**115,242,087**	**102,647,675**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - WITHOUT SUPPLEMENTAL/CONCENTRATION GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program. These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	407,022,898	418,976,151	430,931,966	441,380,571	453,819,238
LCFF Supp./Conc.					
Federal					
Other State	12,438,698	10,704,803	12,377,280	13,919,738	12,501,310
Other Local	18,353,300	18,373,642	11,649,794	8,942,410	4,942,410
TOTAL REVENUES	**437,814,896**	**448,054,596**	**454,959,040**	**464,242,719**	**471,262,958**
EXPENSES					
Certificated Salaries	166,896,349	174,822,762	189,890,106	190,995,205	192,713,290
Classified Salaries	43,934,905	49,850,481	57,158,716	53,553,572	54,035,039
Employee Benefits	91,322,467	100,663,616	114,088,244	113,602,205	115,948,858
Books and Supplies	7,129,777	10,181,873	9,122,770	5,942,747	8,518,764
Services and Operating	25,355,496	29,407,657	29,955,071	30,187,999	31,188,848
Capital Outlay	3,535,365	7,788,500	2,582,951	2,680,191	2,233,493
Other	(8,562,839)	(15,139,484)	(17,918,018)	(16,174,053)	(16,272,786)
TOTAL EXPENSES	**329,611,520**	**357,575,405**	**384,879,840**	**380,787,866**	**388,365,506**
OTHER FINANCING[1]	**(65,026,381)**	**(101,580,198)**	**(98,932,535)**	**(98,219,171)**	**(99,416,327)**
INCREASE/(DECREASE)	**43,176,995**	**(11,101,007)**	**(28,853,335)**	**(14,764,318)**	**(16,518,875)**
BEGINNING BALANCE	**121,416,645**	**164,593,640**	**153,492,633**	**124,639,298**	**109,874,980**
ENDING BALANCE	**164,593,640**	**153,492,633**	**124,639,298**	**109,874,980**	**93,356,105**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

UNRESTRICTED - SUPPLEMENTAL/CONCENTRATION GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
Supplemental/Concentration	54,754,841	68,317,102	75,108,473	79,636,191	81,882,780
Federal					
Other State					
Other Local	241	7,891			
TOTAL REVENUES	**54,755,082**	**68,324,993**	**75,108,473**	**79,636,191**	**81,882,780**
EXPENSES					
Certificated Salaries	20,022,365	26,004,111	38,405,898	31,302,718	31,584,442
Classified Salaries	6,769,043	9,318,878	15,216,118	10,777,676	10,874,675
Employee Benefits	11,723,948	15,385,111	26,637,707	20,452,819	20,906,437
Books and Supplies	1,540,537	3,721,021	3,518,857	3,014,860	3,014,860
Services and Operating	4,261,733	7,339,675	9,487,435	7,283,400	7,283,400
Capital Outlay	59,686				
Other	1,799,291	3,125,501	5,437,409	4,245,978	4,294,503
TOTAL EXPENSES	**46,176,602**	**64,894,297**	**98,703,424**	**77,077,451**	**77,958,317**
OTHER FINANCING[1]	**(14,239)**	**63,617**	**0**	**0**	**0**
INCREASE/(DECREASE)	**8,564,241**	**3,494,313**	**(23,594,951)**	**2,558,740**	**3,924,463**
BEGINNING BALANCE	**14,344,764**	**22,909,005**	**26,403,318**	**2,808,367**	**5,367,107**
ENDING BALANCE	**22,909,005**	**26,403,318**	**2,808,367**	**5,367,107**	**9,291,570**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

GENERAL FUND

RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	2,581,917	2,654,305	2,654,305	2,654,305	2,654,305
LCFF Supplemental					
Federal	88,485,517	54,962,988	35,144,536	34,125,974	33,856,936
Other State	113,555,222	101,222,438	106,109,849	105,338,947	106,185,365
Other Local	13,465,112	13,595,531	8,026,712	6,049,880	6,091,927
TOTAL REVENUES	**218,087,767**	**172,435,262**	**151,935,402**	**148,169,106**	**148,788,533**
EXPENSES					
Certificated Salaries	68,065,182	90,714,559	70,719,158	67,791,212	67,856,534
Classified Salaries	47,884,848	61,826,567	48,894,197	46,363,652	46,638,508
Employee Benefits	79,270,360	91,533,131	86,717,254	84,337,763	85,405,827
Books and Supplies	16,669,226	24,885,099	19,806,622	12,609,976	17,107,850
Services and Operating	30,100,771	54,032,648	26,037,292	22,830,833	23,112,335
Capital Outlay	4,977,166	5,959,291	730,054	430,054	374,161
Other	7,022,790	11,031,245	11,056,001	10,604,061	10,664,360
TOTAL EXPENSES	**253,990,343**	**339,982,540**	**263,960,578**	**244,967,551**	**251,159,575**
OTHER FINANCING[1]	**56,599,562**	**92,519,293**	**89,960,518**	**89,247,154**	**90,444,310**
INCREASE/(DECREASE)	**20,696,986**	**(75,027,985)**	**(22,064,658)**	**(7,551,291)**	**(11,926,732)**
BEGINNING BALANCE	**119,123,336**	**139,820,322**	**64,792,337**	**42,727,679**	**35,176,389**
ENDING BALANCE	**139,820,322**	**64,792,337**	**42,727,679**	**35,176,389**	**23,249,656**

[1]Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

SPECIAL REVENUE FUND

TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	3,372,114	3,350,845	3,415,812	3,529,332	3,650,042
LCFF Supplemental	0	0	0	0	0
Federal	31,595,088	33,825,628	30,394,763	30,121,901	29,767,974
Other State	26,267,134	22,670,465	22,025,768	21,950,534	22,120,073
Other Local	9,794,981	8,360,660	8,505,154	10,392,754	10,479,852
Transfers In	8,134,007	9,576,977	9,462,088	7,592,365	7,592,365
TOTAL REVENUES	**79,163,324**	**77,784,575**	**73,803,585**	**73,586,886**	**73,610,306**
EXPENSES					
Certificated Salaries	12,415,188	14,062,538	14,216,755	14,208,492	14,320,848
Classified Salaries	12,365,619	14,456,796	15,837,224	15,944,610	16,077,925
Employee Benefits	13,690,606	16,146,352	17,989,914	18,011,958	18,355,445
Books and Supplies	13,446,082	15,124,128	17,048,262	16,165,879	16,499,902
Services and Operating	6,738,321	12,411,352	7,163,859	6,827,814	6,827,964
Capital Outlay	2,049,369	4,604,393	1,000,000	1,000,000	1,000,000
Other Expenses	7,808,032	3,149,899	3,653,079	3,625,723	3,693,236
Transfers Out	1,186,407	874,689	812,071	821,731	831,681
TOTAL EXPENSES	**69,699,623**	**80,830,147**	**77,721,164**	**76,606,208**	**77,607,001**
INCREASE/(DECREASE)	**9,463,702**	**(3,045,572)**	**(3,917,579)**	**(3,019,322)**	**(3,996,695)**
BEGINNING BALANCE	**29,238,111**	**38,701,812**	**35,656,240**	**31,738,661**	**28,719,339**
ENDING BALANCE	**38,701,812**	**35,656,240**	**31,738,661**	**28,719,339**	**24,722,645**

SPECIAL REVENUE FUND

Associated Student Body

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,142,341	2,400,000	2,400,000	2,400,000	2,400,000
Transfers In					
TOTAL REVENUES	**3,142,341**	**2,400,000**	**2,400,000**	**2,400,000**	**2,400,000**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	491,736	511,447	511,447	511,447	511,447
Services and Operating	2,550,526	1,888,553	1,888,553	1,888,553	1,888,553
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**3,042,262**	**2,400,000**	**2,400,000**	**2,400,000**	**2,400,000**
INCREASE/(DECREASE)	**100,078**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**2,534,012**	**2,634,090**	**2,634,090**	**2,634,090**	**2,634,090**
ENDING BALANCE	**2,634,090**	**2,634,090**	**2,634,090**	**2,634,090**	**2,634,090**

SPECIAL REVENUE FUND

CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.
The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF	3,372,114	3,350,845	3,415,812	3,529,332	3,650,042
Federal		0	0	0	0
Other State	317,390	401,525	381,680	386,819	392,770
Other Local	34,847	56,973	22,127	19,994	19,994
Transfers In					
TOTAL REVENUES	**3,724,352**	**3,809,343**	**3,819,619**	**3,936,145**	**4,062,806**
EXPENSES					
Certificated Salaries	1,627,976	1,681,880	1,678,411	1,660,092	1,660,296
Classified Salaries	252,014	266,060	263,093	261,248	261,248
Employee Benefits	972,833	1,015,013	985,495	1,002,076	1,009,528
Books and Supplies	53,233	62,418	34,626	37,500	37,500
Services and Operating	299,577	428,279	401,486	398,960	415,468
Capital Outlay					
Other Expenses	1,425	9,130	5,200	2,519	2,331
Transfers Out	272,043	296,500	322,000	331,660	341,610
TOTAL EXPENSES	**3,479,101**	**3,759,280**	**3,690,311**	**3,694,056**	**3,727,981**
INCREASE/(DECREASE)	**245,251**	**50,063**	**129,308**	**242,089**	**334,825**
BEGINNING BALANCE	**927,556**	**1,172,806**	**1,222,869**	**1,352,177**	**1,594,267**
ENDING BALANCE	**1,172,806**	**1,222,869**	**1,352,177**	**1,594,267**	**1,929,092**

SPECIAL REVENUE FUND

SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	6,274,960	809,064	830,583	859,596	893,443
Other Local	190				
Transfers In					
TOTAL REVENUES	**6,275,150**	**809,064**	**830,583**	**859,596**	**893,443**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	6,274,960	809,064	830,583	859,596	893,443
Transfers Out					
TOTAL EXPENSES	**6,274,960**	**809,064**	**830,583**	**859,596**	**893,443**
INCREASE/(DECREASE)	**190**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**0**	**190**	**190**	**190**	**190**
ENDING BALANCE	**190**	**190**	**190**	**190**	**190**

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base		0	0	0	0
LCFF Supplemental		0	0	0	0
Federal	437,566	398,195	398,195	398,195	398,195
Other State	4,329,193	3,804,492	4,091,725	3,860,850	3,860,850
Other Local	190,404	174,800	174,800	174,800	174,800
Transfers In					
TOTAL REVENUES	**4,957,163**	**4,377,487**	**4,664,720**	**4,433,845**	**4,433,845**
EXPENSES					
Certificated Salaries	1,304,286	1,355,931	1,354,863	1,265,478	1,276,084
Classified Salaries	478,228	467,336	552,308	557,279	562,294
Employee Benefits	865,190	925,765	1,023,948	1,032,895	1,052,724
Books and Supplies	96,585	120,905	143,533	55,524	54,910
Services and Operating	1,450,998	1,544,830	1,568,062	1,532,009	1,504,626
Capital Outlay		15,685	0	0	0
Other Expenses	76,715	107,223	114,366	101,647	101,647
Transfers Out	164,415				
TOTAL EXPENSES	**4,436,416**	**4,537,675**	**4,757,080**	**4,544,832**	**4,552,285**
INCREASE/(DECREASE)	**520,747**	**(160,188)**	**(92,360)**	**(110,987)**	**(118,440)**
BEGINNING BALANCE	**1,950,262**	**2,471,009**	**2,310,821**	**2,218,461**	**2,107,474**
ENDING BALANCE	**2,471,009**	**2,310,821**	**2,218,461**	**2,107,474**	**1,989,034**

SPECIAL REVENUE FUND

CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	14,065,809	17,449,153	13,916,420	13,643,558	13,289,631
Other State	5,342,444	7,580,453	6,550,269	6,551,214	6,552,206
Other Local	5,747,483	4,707,892	4,681,537	4,711,508	4,726,508
Transfers In	4,045,005	5,592,365	5,592,365	5,592,365	5,592,365
TOTAL REVENUES	**29,200,741**	**35,329,863**	**30,740,591**	**30,498,645**	**30,160,710**
EXPENSES					
Certificated Salaries	9,482,925	11,024,727	11,183,481	11,282,922	11,384,468
Classified Salaries	5,194,385	5,934,531	6,403,654	6,434,909	6,490,519
Employee Benefits	8,086,339	9,424,546	10,644,083	10,553,712	10,780,211
Books and Supplies	742,370	1,149,222	1,555,456	888,383	869,414
Services and Operating	944,550	6,253,131	392,645	321,445	332,470
Capital Outlay					
Other Expenses	944,255	1,432,322	1,677,439	1,652,170	1,674,243
Transfers Out	749,948	578,189	490,071	490,071	490,071
TOTAL EXPENSES	**26,144,773**	**35,796,668**	**32,346,829**	**31,623,612**	**32,021,396**
INCREASE/(DECREASE)	**3,055,968**	**(466,805)**	**(1,606,238)**	**(1,124,967)**	**(1,860,686)**
BEGINNING BALANCE	**7,116,341**	**10,172,310**	**9,705,505**	**8,099,267**	**6,974,299**
ENDING BALANCE	**10,172,310**	**9,705,505**	**8,099,267**	**6,974,299**	**5,113,614**

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	17,091,713	15,978,280	16,080,148	16,080,148	16,080,148
Other State	10,003,147	10,074,931	10,171,511	10,292,055	10,420,804
Other Local	513,315	830,995	1,036,690	2,896,452	2,968,550
Transfers In	2,089,002	1,984,612	1,869,723	0	0
TOTAL REVENUES	**29,697,176**	**28,868,818**	**29,158,072**	**29,268,655**	**29,469,502**
EXPENSES					
Certificated Salaries					
Classified Salaries	6,424,786	7,774,174	$ 8,618,169	$ 8,691,174	$ 8,763,864
Employee Benefits	3,764,125	4,777,487	5,336,388	5,423,275	5,512,982
Books and Supplies	12,062,158	13,280,136	14,803,200	14,673,025	15,026,631
Services and Operating	911,106	1,501,182	1,496,847	1,496,847	1,496,847
Capital Outlay	583,468	0	0	0	
Other Expenses	510,678	792,160	1,025,491	1,009,791	1,021,572
Transfers Out					
TOTAL EXPENSES	**24,256,321**	**28,125,139**	**31,280,095**	**31,294,112**	**31,821,896**
INCREASE/(DECREASE)	**5,440,855**	**743,679**	**(2,122,023)**	**(2,025,457)**	**(2,352,394)**
BEGINNING BALANCE	**13,371,627**	**18,812,482**	**19,556,161**	**17,434,138**	**15,408,681**
ENDING BALANCE	**18,812,482**	**19,556,161**	**17,434,138**	**15,408,681**	**13,056,287**

SPECIAL REVENUE FUND

DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	166,402	190,000	190,000	190,000	190,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL REVENUES	**2,166,402**	**2,190,000**	**2,190,000**	**2,190,000**	**2,190,000**
EXPENSES					
Certificated Salaries					
Classified Salaries	16,206	14,695	0	0	0
Employee Benefits	2,120	3,541	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	581,564	795,377	1,416,266	1,190,000	1,190,000
Capital Outlay	1,465,900	4,588,708	1,000,000	1,000,000	1,000,000
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**2,065,789**	**5,402,321**	**2,416,266**	**2,190,000**	**2,190,000**
INCREASE/(DECREASE)	**100,612**	**(3,212,321)**	**(226,266)**	**0**	**0**
BEGINNING BALANCE	**3,338,312**	**3,438,925**	**226,604**	**338**	**338**
ENDING BALANCE	**3,438,925**	**226,604**	**338**	**338**	**338**

CAPITAL PROJECTS FUND

TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	914,764	30,534,275	4,626,380	4,626,380	4,626,380
Other Local	114,255,516	90,368,531	80,142,675	80,134,675	80,203,001
Transfers In	254,948,449	42,210,062	322,000	331,660	341,610
TOTAL REVENUES	**370,118,729**	**163,112,868**	**85,091,055**	**85,092,715**	**85,170,991**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,173,678	1,390,444	1,325,313	1,332,700	1,327,844
Employee Benefits	563,213	707,955	763,158	777,161	793,976
Books and Supplies	342,200	310,474	0	0	0
Services and Operating	9,289,718	(2,810,067)	1,705,316	696,118	698,118
Capital Outlay	142,424,923	81,427,507	0	0	0
Other Expenses	204,181,781	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	6,258,360	41,915,062	0	0	0
TOTAL EXPENSES	**364,233,873**	**212,058,708**	**92,911,120**	**91,923,312**	**91,937,271**
INCREASE/(DECREASE)	**5,884,856**	**(48,945,840)**	**(7,820,065)**	**(6,830,597)**	**(6,766,280)**
BEGINNING BALANCE	**208,824,222**	**214,709,077**	**165,763,237**	**157,943,172**	**151,112,575**
ENDING BALANCE	**214,709,077**	**165,763,237**	**157,943,172**	**151,112,575**	**144,346,295**

CAPITAL PROJECTS FUND

BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), and N (2012). It may not be used for any other purpose.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	3,625	1,811	1,504	1,504	1,504
Other Local	11,483,785	11,509,928	3,404,072	3,396,072	3,464,398
Transfers In	254,948,449	42,210,062	322,000	331,660	341,610
TOTAL REVENUES	**266,435,859**	**53,721,801**	**3,727,576**	**3,729,236**	**3,807,512**
EXPENSES					
Certificated Salaries					
Classified Salaries	1,173,678	1,390,444	1,325,313	1,332,700	1,327,844
Employee Benefits	563,213	707,955	763,158	777,161	793,976
Books and Supplies	342,200	310,474	0	0	0
Services and Operating	9,212,594	(2,875,067)	1,705,316	696,118	698,118
Capital Outlay	142,424,923	81,427,507			
Other Expenses	114,848,744	0	0	0	0
Transfers Out	6,000,000	16,007,474			
TOTAL EXPENSES	**274,565,353**	**96,968,787**	**3,793,787**	**2,805,979**	**2,819,938**
INCREASE/(DECREASE)	**(8,129,494)**	**(43,246,986)**	**(66,211)**	**923,257**	**987,574**
BEGINNING BALANCE	**128,181,461**	**120,051,967**	**76,804,981**	**76,738,770**	**77,662,027**
ENDING BALANCE	**120,051,967**	**76,804,981**	**76,738,770**	**77,662,027**	**78,649,601**

CAPITAL PROJECTS FUND

CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	1,741,980	2,120,000			
Transfers In					
TOTAL REVENUES	**1,741,980**	**2,120,000**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating	77,123	65,000			
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**77,123**	**65,000**	**0**	**0**	**0**
INCREASE/(DECREASE)	**1,664,857**	**2,055,000**	**0**	**0**	**0**
BEGINNING BALANCE	**4,481,127**	**6,145,984**	**8,200,984**	**8,200,984**	**8,200,984**
ENDING BALANCE	**6,145,984**	**8,200,984**	**8,200,984**	**8,200,984**	**8,200,984**

CAPITAL PROJECTS FUND

SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds trasnferred from the State to the County for modernization projects under the School Facilities Program.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	258,360	25,907,588			
Other Local					
Transfers In					
TOTAL REVENUES	**258,360**	**25,907,588**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	258,360	25,907,588			
TOTAL EXPENSES	**258,360**	**25,907,588**	**0**	**0**	**0**
INCREASE/(DECREASE)	**0**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**0**	**0**	**0**	**0**	**0**
ENDING BALANCE	**0**	**0**	**0**	**0**	**0**

CAPITAL PROJECTS FUND

BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	652,779	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	101,029,752	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
TOTAL REVENUES	**101,682,530**	**81,363,479**	**81,363,479**	**81,363,479**	**81,363,479**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	89,333,037	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out					
TOTAL EXPENSES	**89,333,037**	**89,117,333**	**89,117,333**	**89,117,333**	**89,117,333**
INCREASE/(DECREASE)	**12,349,493**	**(7,753,854)**	**(7,753,854)**	**(7,753,854)**	**(7,753,854)**
BEGINNING BALANCE	**76,161,634**	**88,511,127**	**80,757,273**	**73,003,419**	**65,249,565**
ENDING BALANCE	**88,511,127**	**80,757,273**	**73,003,419**	**65,249,565**	**57,495,711**

SELF INSURANCE FUND

TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	2026-27 Projected	2027-28 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	27,834,823	27,050,450	27,050,450	27,670,156	27,330,893
Transfers In					
TOTAL REVENUES	**27,834,823**	**27,050,450**	**27,050,450**	**27,670,156**	**27,330,893**
EXPENSES					
Certificated Salaries					
Classified Salaries	453,284	460,889	456,329	460,436	464,580
Employee Benefits	322,483	362,533	280,368	284,813	289,383
Books and Supplies	21,025	25,051	25,051	25,000	25,000
Services and Operating	24,098,238	26,834,768	24,288,723	24,583,056	24,664,970
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**24,895,029**	**27,683,241**	**25,050,471**	**25,353,305**	**25,443,933**
OTHER FINANCING[1]	**0**	**0**			**0**
INCREASE/(DECREASE)	**2,939,793**	**(632,791)**	**1,999,979**	**2,316,851**	**1,886,960**
BEGINNING BALANCE	**47,860,852**	**50,800,646**	**50,167,855**	**52,167,834**	**54,484,685**
ENDING BALANCE	**50,800,646**	**50,167,855**	**52,167,834**	**54,484,685**	**56,371,645**

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 3738 Walnut Ave. Carmichael, CA 95608

Date:

Public Hearing:

Place: 3738 Walnut Ave. Carmichael, CA 95608

Date: 6/10/2025

Time: 6:00

Adoption Date: 6/24/25

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	X	
		• Adoption date of the LCAP or an update to the LCAP:		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
2) Federal Revenue		8100-8299	0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
3) Other State Revenue		8300-8599	10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
4) Other Local Revenue		8600-8799	18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
5) TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	200,826,873.00	90,714,559.00	291,541,432.00	228,296,004.00	70,719,158.00	299,015,162.00	2.6%
2) Classified Salaries		2000-2999	59,169,359.00	61,826,567.00	120,995,926.00	72,374,834.00	48,894,197.00	121,269,031.00	0.2%
3) Employee Benefits		3000-3999	116,048,727.00	91,533,131.00	207,581,858.00	140,725,951.00	86,717,254.00	227,443,205.00	9.6%
4) Books and Supplies		4000-4999	13,902,894.00	24,885,099.00	38,787,993.00	12,641,627.00	19,806,622.00	32,448,249.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	36,747,332.00	54,032,648.00	90,779,980.00	39,442,506.00	26,037,292.00	65,479,798.00	-27.9%
6) Capital Outlay		6000-6999	7,788,500.00	5,959,291.00	13,747,791.00	2,582,951.00	730,054.00	3,313,005.00	-75.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,256,976.00)	10,916,141.00	(2,340,835.00)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	20.6%
9) TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			93,909,887.00	(167,547,278.00)	(73,637,391.00)	46,484,249.00	(112,025,176.00)	(65,540,927.00)	-11.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,606,694.00)	(75,027,985.00)	(82,634,679.00)	(52,448,286.00)	(22,064,658.00)	(74,512,944.00)	-9.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			179,895,952.00	64,792,338.00	244,688,290.00	127,447,666.00	42,727,680.00	170,175,346.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	92,094.28	0.00	92,094.28	92,094.28	0.00	92,094.28	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	64,792,338.00	64,792,338.00	0.00	42,727,680.00	42,727,680.00	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	51,036,109.63	0.00	51,036,109.63	19,158,205.63	0.00	19,158,205.63	-62.5%
Bus Replacement Plan	0000	9760	*6,889,686.57*		*6,889,686.57*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*7,568,664.06*		*7,568,664.06*			*0.00*	
Textbook Adoptions	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of Unspent Supplemental Grants	0000	9760	*193,752.00*		*193,752.00*			*0.00*	
One-Year Extension of LREBG Actions	0000	9760	*25,384,007.00*		*25,384,007.00*			*0.00*	
Supports for Newcomer Students	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*4,306,735.57*		*4,306,735.57*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*7,568,664.06*		*7,568,664.06*	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			*0.00*	*193,752.00*		*193,752.00*	
Textbook Adoptions	0000	9760			*0.00*	*7,089,054.00*		*7,089,054.00*	
d) Assigned									
Other Assignments		9780	10,699,414.61	0.00	10,699,414.61	13,314,029.55	0.00	13,314,029.55	24.4%
ERP Implementation	0000	9780	*699,414.61*		*699,414.61*			*0.00*	
Contingency for Federal Funds	0000	9780	*10,000,000.00*		*10,000,000.00*			*0.00*	
ERP Implementation	0000	9780			*0.00*	*699,414.61*		*699,414.61*	
Additional Unspent Supplemental and Concentration Grants	0000	9780			*0.00*	*2,614,614.94*		*2,614,614.94*	
Contingency for Federal Funds	0000	9780			*0.00*	*10,000,000.00*		*10,000,000.00*	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Reserve for Economic Uncertainties		9789	15,429,020.60	0.00	15,429,020.60	15,130,317.20	0.00	15,130,317.20	-1.9%
Unassigned/Unappropriated Amount		9790	101,727,519.60	0.00	101,727,519.60	79,548,019.34	0.00	79,548,019.34	-21.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	222,763,759.16	14,281,466.19	237,045,225.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,954,802.54	1,567,576.83	4,522,379.37				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	92,094.28	0.00	92,094.28				
7) Prepaid Expenditures		9330	706,793.28	0.00	706,793.28				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			226,722,449.26	15,849,043.02	242,571,492.28				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	15,417,476.56	226,150.99	15,643,627.55				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	17,645.77	1,433,586.06	1,451,231.83				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	127,419.36	127,419.36				
6) TOTAL, LIABILITIES			15,435,122.33	1,787,156.41	17,222,278.74				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G10 + H2) - (I6 + J2)			211,287,326.93	14,061,886.61	225,349,213.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	300,897,266.00	0.00	300,897,266.00	317,900,724.00	0.00	317,900,724.00	5.7%
Education Protection Account State Aid - Current Year		8012	73,726,759.00	0.00	73,726,759.00	75,720,913.00	0.00	75,720,913.00	2.7%
State Aid - Prior Years		8019	121,169.00	0.00	121,169.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	785,513.00	0.00	785,513.00	785,513.00	0.00	785,513.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	120,675,380.00	0.00	120,675,380.00	120,675,380.00	0.00	120,675,380.00	0.0%
Unsecured Roll Taxes		8042	4,328,855.00	0.00	4,328,855.00	4,328,855.00	0.00	4,328,855.00	0.0%
Prior Years' Taxes		8043	1,490,345.00	0.00	1,490,345.00	1,490,345.00	0.00	1,490,345.00	0.0%
Supplemental Taxes		8044	2,442,768.00	0.00	2,442,768.00	2,442,768.00	0.00	2,442,768.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	0.00	19,721,525.00	19,721,525.00	0.00	19,721,525.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	0.00	274,972.00	274,972.00	0.00	274,972.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,590.00	0.00	16,590.00	16,590.00	0.00	16,590.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	0.00	(8,295.00)	(8,295.00)	0.00	(8,295.00)	0.0%
Subtotal, LCFF Sources			524,472,847.00	0.00	524,472,847.00	543,349,290.00	0.00	543,349,290.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(37,179,594.00)	0.00	(37,179,594.00)	(37,308,851.00)	0.00	(37,308,851.00)	0.3%
Property Taxes Transfers		8097	0.00	2,654,305.00	2,654,305.00	0.00	2,654,305.00	2,654,305.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,112,903.00	10,112,903.00	0.00	10,021,892.00	10,021,892.00	-0.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education Discretionary Grants		8182	0.00	1,086,718.00	1,086,718.00	0.00	1,084,003.00	1,084,003.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,785,757.00	17,785,757.00		17,032,541.00	17,032,541.00	-4.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,330,281.00	2,330,281.00		2,296,088.00	2,296,088.00	-1.5%
Title III, Immigrant Student Program	4201	8290		455,236.00	455,236.00		505,345.00	505,345.00	11.0%
Title III, English Learner Program	4203	8290		1,183,287.00	1,183,287.00		966,585.00	966,585.00	-18.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,294,780.00	3,294,780.00		2,658,004.00	2,658,004.00	-19.3%
Career and Technical Education	3500-3599	8290		489,549.00	489,549.00		489,549.00	489,549.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	18,224,477.00	18,224,477.00	0.00	90,529.00	90,529.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		33,805,121.00	33,805,121.00		34,836,904.00	34,836,904.00	3.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	160,000.00	160,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,743,980.00	0.00	1,743,980.00	1,827,952.00	0.00	1,827,952.00	4.8%
Lottery - Unrestricted and Instructional Materials		8560	7,795,876.00	3,560,539.00	11,356,415.00	7,305,877.00	3,136,554.00	10,442,431.00	-8.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		13,148,708.00	13,148,708.00		17,453,460.00	17,453,460.00	32.7%
After School Education and Safety (ASES)	6010	8590		5,183,200.00	5,183,200.00		4,028,649.00	4,028,649.00	-22.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		341,932.00	341,932.00		169,926.00	169,926.00	-50.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,086,780.00	2,086,780.00		1,923,854.00	1,923,854.00	-7.8%
Arts and Music in Schools (Prop 28)	6770	8590		5,726,457.00	5,726,457.00		5,852,611.00	5,852,611.00	2.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,164,947.00	37,209,701.00	38,374,648.00	3,243,451.00	38,707,891.00	41,951,342.00	9.3%
TOTAL, OTHER STATE REVENUE			10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,625,000.00	0.00	10,625,000.00	8,400,000.00	0.00	8,400,000.00	-20.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,488,329.00	117,965.00	1,606,294.00	1,543,915.00	117,885.00	1,661,800.00	3.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	1,103,746.00	1,103,746.00	0.00	950,521.00	950,521.00	-13.9%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	8,295.00	0.00	8,295.00	8,295.00	0.00	8,295.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,259,909.00	11,901,501.00	18,161,410.00	1,697,584.00	6,485,987.00	8,183,571.00	-54.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		472,319.00	472,319.00		472,319.00	472,319.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	163,334,341.00	60,897,283.00	224,231,624.00	187,129,752.00	50,462,013.00	237,591,765.00	6.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Pupil Support Salaries		1200	11,839,782.00	8,538,882.00	20,378,664.00	12,980,666.00	8,050,668.00	21,031,334.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	20,546,828.00	6,229,137.00	26,775,965.00	22,485,209.00	5,571,168.00	28,056,377.00	4.8%
Other Certificated Salaries		1900	5,105,922.00	15,049,257.00	20,155,179.00	5,700,377.00	6,635,309.00	12,335,686.00	-38.8%
TOTAL, CERTIFICATED SALARIES			200,826,873.00	90,714,559.00	291,541,432.00	228,296,004.00	70,719,158.00	299,015,162.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,878,304.00	24,089,484.00	26,967,788.00	11,790,571.00	20,713,610.00	32,504,181.00	20.5%
Classified Support Salaries		2200	26,129,063.00	16,887,978.00	43,017,041.00	28,372,377.00	17,483,137.00	45,855,514.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	7,065,166.00	5,378,058.00	12,443,224.00	7,736,169.00	5,168,264.00	12,904,433.00	3.7%
Clerical, Technical and Office Salaries		2400	21,059,821.00	2,634,801.00	23,694,622.00	22,122,791.00	2,589,526.00	24,712,317.00	4.3%
Other Classified Salaries		2900	2,037,005.00	12,836,246.00	14,873,251.00	2,352,926.00	2,939,660.00	5,292,586.00	-64.4%
TOTAL, CLASSIFIED SALARIES			59,169,359.00	61,826,567.00	120,995,926.00	72,374,834.00	48,894,197.00	121,269,031.00	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,965,629.00	36,719,754.00	73,685,383.00	42,457,905.00	35,837,442.00	78,295,347.00	6.3%
PERS		3201-3202	15,642,870.00	15,261,798.00	30,904,668.00	19,373,114.00	13,904,658.00	33,277,772.00	7.7%
OASDI/Medicare/Alternative		3301-3302	7,402,029.00	6,287,091.00	13,689,120.00	8,863,907.00	4,952,192.00	13,816,099.00	0.9%
Health and Welfare Benefits		3401-3402	42,322,970.00	24,765,124.00	67,088,094.00	54,070,946.00	25,232,833.00	79,303,779.00	18.2%
Unemployment Insurance		3501-3502	126,311.00	74,279.00	200,590.00	147,073.00	58,399.00	205,472.00	2.4%
Workers' Compensation		3601-3602	4,644,129.00	2,446,777.00	7,090,906.00	5,399,962.00	2,141,686.00	7,541,648.00	6.4%
OPEB, Allocated		3701-3702	5,317,941.00	3,709,324.00	9,027,265.00	6,245,601.00	2,908,004.00	9,153,605.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,626,848.00	2,268,984.00	5,895,832.00	4,167,443.00	1,682,040.00	5,849,483.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			116,048,727.00	91,533,131.00	207,581,858.00	140,725,951.00	86,717,254.00	227,443,205.00	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	803,919.00	4,774,774.00	5,578,693.00	2,000,000.00	3,719,829.00	5,719,829.00	2.5%
Books and Other Reference Materials		4200	454,629.00	778,933.00	1,233,562.00	583,393.00	1,030,367.00	1,613,760.00	30.8%
Materials and Supplies		4300	8,628,011.00	13,741,735.00	22,369,746.00	8,443,705.00	12,057,769.00	20,501,474.00	-8.4%
Noncapitalized Equipment		4400	4,016,335.00	4,829,830.00	8,846,165.00	1,614,529.00	2,998,657.00	4,613,186.00	-47.9%
Food		4700	0.00	759,827.00	759,827.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			13,902,894.00	24,885,099.00	38,787,993.00	12,641,627.00	19,806,622.00	32,448,249.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,326,108.00	40,326,108.00	0.00	18,332,156.00	18,332,156.00	-54.5%
Travel and Conferences		5200	1,018,456.00	1,129,813.00	2,148,269.00	1,105,071.00	747,676.00	1,852,747.00	-13.8%
Dues and Memberships		5300	321,630.00	156,672.00	478,302.00	334,775.00	37,094.00	371,869.00	-22.3%
Insurance		5400 - 5450	5,230,322.00	0.00	5,230,322.00	6,002,895.00	0.00	6,002,895.00	14.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	10,581,074.00	0.00	10,581,074.00	11,035,244.00	0.00	11,035,244.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,401,274.00	632,542.00	2,033,816.00	1,300,075.00	605,321.00	1,905,396.00	-6.3%
Transfers of Direct Costs		5710	(461,898.00)	461,898.00	0.00	(284,230.00)	284,230.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,523,656.00)	(4,541,208.00)	(6,064,864.00)	(1,574,292.00)	(4,955,410.00)	(6,529,702.00)	7.7%
Professional/Consulting Services and Operating Expenditures		5800	18,448,543.00	15,668,446.00	34,116,989.00	19,800,311.00	10,783,691.00	30,584,002.00	-10.4%
Communications		5900	1,731,587.00	198,377.00	1,929,964.00	1,722,657.00	202,534.00	1,925,191.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,747,332.00	54,032,648.00	90,779,980.00	39,442,506.00	26,037,292.00	65,479,798.00	-27.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,396,212.00	3,396,212.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,788,500.00	1,838,079.00	9,626,579.00	2,582,951.00	730,054.00	3,313,005.00	-65.6%
Equipment Replacement		6500	0.00	725,000.00	725,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,788,500.00	5,959,291.00	13,747,791.00	2,582,951.00	730,054.00	3,313,005.00	-75.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	115,104.00	115,104.00	0.00	115,104.00	115,104.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,242,993.00	0.00	1,242,993.00	1,282,784.00	0.00	1,282,784.00	3.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,916,141.00)	10,916,141.00	0.00	(10,940,897.00)	10,940,897.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,340,835.00)	0.00	(2,340,835.00)	(2,822,496.00)	0.00	(2,822,496.00)	20.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,256,976.00)	10,916,141.00	(2,340,835.00)	(13,763,393.00)	10,940,897.00	(2,822,496.00)	20.6%
TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
OTHER SOURCES/USES									
SOURCES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(101,562,126.00)	101,562,126.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
Contributions from Restricted Revenues		8990	67,356.00	(67,356.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	487,293,253.00	2,654,305.00	489,947,558.00	506,040,439.00	2,654,305.00	508,694,744.00	3.8%
2) Federal Revenue		8100-8299	0.00	54,962,988.00	54,962,988.00	0.00	35,144,536.00	35,144,536.00	-36.1%
3) Other State Revenue		8300-8599	10,704,803.00	101,222,438.00	111,927,241.00	12,377,280.00	106,109,849.00	118,487,129.00	5.9%
4) Other Local Revenue		8600-8799	18,381,533.00	13,595,531.00	31,977,064.00	11,649,794.00	8,026,712.00	19,676,506.00	-38.5%
5) TOTAL, REVENUES			516,379,589.00	172,435,262.00	688,814,851.00	530,067,513.00	151,935,402.00	682,002,915.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		241,253,821.00	203,063,214.00	444,317,035.00	295,470,055.00	160,009,368.00	455,479,423.00	2.5%
2) Instruction - Related Services	2000-2999		65,850,797.00	51,449,377.00	117,300,174.00	71,214,610.00	44,669,435.00	115,884,045.00	-1.2%
3) Pupil Services	3000-3999		42,580,079.00	30,215,879.00	72,795,958.00	43,045,496.00	24,496,530.00	67,542,026.00	-7.2%
4) Ancillary Services	4000-4999		4,966,593.00	2,333,239.00	7,299,832.00	4,390,475.00	1,855,946.00	6,246,421.00	-14.4%
5) Community Services	5000-5999		0.00	35,205.00	35,205.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	1,861.00	1,861.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		26,211,419.00	30,421,387.00	56,632,806.00	25,745,225.00	13,342,688.00	39,087,913.00	-31.0%
8) Plant Services	8000-8999		40,364,000.00	22,347,274.00	62,711,274.00	42,434,619.00	19,471,507.00	61,906,126.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,242,993.00	115,104.00	1,358,097.00	1,282,784.00	115,104.00	1,397,888.00	2.9%
10) TOTAL, EXPENDITURES			422,469,702.00	339,982,540.00	762,452,242.00	483,583,264.00	263,960,578.00	747,543,842.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			93,909,887.00	(167,547,278.00)	(73,637,391.00)	46,484,249.00	(112,025,176.00)	(65,540,927.00)	-11.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	23,311.00	8,975,477.00	8,998,788.00	0.00	8,972,017.00	8,972,017.00	-0.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(101,494,770.00)	101,494,770.00	0.00	(98,932,535.00)	98,932,535.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(101,516,581.00)	92,519,293.00	(8,997,288.00)	(98,932,535.00)	89,960,518.00	(8,972,017.00)	-0.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,606,694.00)	(75,027,985.00)	(82,634,679.00)	(52,448,286.00)	(22,064,658.00)	(74,512,944.00)	-9.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			187,502,646.00	139,820,323.00	327,322,969.00	179,895,952.00	64,792,338.00	244,688,290.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			179,895,952.00	64,792,338.00	244,688,290.00	127,447,666.00	42,727,680.00	170,175,346.00	-30.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	92,094.28	0.00	92,094.28	92,094.28	0.00	92,094.28	0.0%
Prepaid Items		9713	706,793.28	0.00	706,793.28	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	64,792,338.00	64,792,338.00	0.00	42,727,680.00	42,727,680.00	-34.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	51,036,109.63	0.00	51,036,109.63	19,158,205.63	0.00	19,158,205.63	-62.5%
Bus Replacement Plan	0000	9760	*6,889,686.57*		*6,889,686.57*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*7,568,664.06*		*7,568,664.06*			*0.00*	
Textbook Adoptions	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of Unspent Supplemental Grants	0000	9760	*193,752.00*		*193,752.00*			*0.00*	
One-Year Extension of LREBG Actions	0000	9760	*25,384,007.00*		*25,384,007.00*			*0.00*	
Supports for Newcomer Students	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*4,306,735.57*		*4,306,735.57*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*7,568,664.06*		*7,568,664.06*	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			*0.00*	*193,752.00*		*193,752.00*	
Textbook Adoptions	0000	9760			*0.00*	*7,089,054.00*		*7,089,054.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,699,414.61	0.00	10,699,414.61	13,314,029.55	0.00	13,314,029.55	24.4%
ERP Implementation	0000	9780	*699,414.61*		*699,414.61*			*0.00*	
Contingency for Federal Funds	0000	9780	*10,000,000.00*		*10,000,000.00*			*0.00*	
ERP Implementation	0000	9780			*0.00*	*699,414.61*		*699,414.61*	
Additional Unspent Supplemental and Concentration Grants	0000	9780			*0.00*	*2,614,614.94*		*2,614,614.94*	
Contingency for Federal Funds	0000	9780			*0.00*	*10,000,000.00*		*10,000,000.00*	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,429,020.60	0.00	15,429,020.60	15,130,317.20	0.00	15,130,317.20	-1.9%
Unassigned/Unappropriated Amount		9790	101,727,519.60	0.00	101,727,519.60	79,548,019.34	0.00	79,548,019.34	-21.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	16,543,625.00	10,798,266.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	160,831.00	321,662.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,167,592.00	612,253.00
6266	Educator Effectiveness, FY 2021-22	3,360,778.00	51,929.00
6318	Antibias Education Grant	109,804.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,027,577.00	864,702.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	81,342.00	81,342.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,244,103.00	2,244,103.00
7085	Learning Communities for School Success Program	983,360.00	1.00
7311	Classified School Employee Professional Development Block Grant	190,748.00	190,748.00
7399	LCFF Equity Multiplier	8,055,373.00	7,095,959.00
7412	A-G Access/Success Grant	68,997.00	0.00
7810	Other Restricted State	313,592.00	233,795.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,781,706.00	5,988,223.00
9010	Other Restricted Local	18,702,910.00	14,244,697.00
Total, Restricted Balance		64,792,338.00	42,727,680.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	511,447.00	511,447.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,888,553.00	1,888,553.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,634,090.00	2,634,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.00	2,634,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.00	2,634,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,634,090.00	2,634,090.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,634,090.00	2,634,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	100,078.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,534,011.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,634,090.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,634,090.09		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,349,551.00	1,349,551.00	0.0%
TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	466,239.00	466,239.00	0.0%
Noncapitalized Equipment		4400	45,208.00	45,208.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,447.00	511,447.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	62,390.00	62,390.00	0.0%
Insurance		5400-5450	259.00	259.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259.00	259.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,825,645.00	1,825,645.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,888,553.00	1,888,553.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	2,400,000.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		2,400,000.00	2,400,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,400,000.00	2,400,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,634,090.00	2,634,090.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,634,090.00	2,634,090.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,634,090.00	2,634,090.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,634,090.00	2,634,090.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,634,090.00	2,634,090.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	2,634,090.00	2,634,090.00
Total, Restricted Balance		2,634,090.00	2,634,090.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,350,845.00	3,415,812.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	401,525.00	381,680.00	-4.9%
4) Other Local Revenue		8600-8799	56,973.00	22,127.00	-61.2%
5) TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,681,880.00	1,678,411.00	-0.2%
2) Classified Salaries		2000-2999	266,060.00	263,093.00	-1.1%
3) Employee Benefits		3000-3999	1,015,013.00	985,495.00	-2.9%
4) Books and Supplies		4000-4999	62,418.00	34,626.00	-44.5%
5) Services and Other Operating Expenditures		5000-5999	428,279.00	401,486.00	-6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,130.00	5,200.00	-43.0%
9) TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			346,563.00	451,308.00	30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	296,500.00	322,000.00	8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(296,500.00)	(322,000.00)	8.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,063.00	129,308.00	158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.00	1,222,869.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.00	1,222,869.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.00	1,222,869.00	4.3%
2) Ending Balance, June 30 (E + F1e)			1,222,869.00	1,352,177.00	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	347,610.00	277,597.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	875,259.00	1,074,580.00	22.8%
Reserve for Economic Uncertainties	0000	9780	*175,052.00*		
LCFF	0000	9780	*700,207.00*		
Reserve for Economic Uncertainties	0000	9780		*214,916.00*	
LCFF	0000	9780		*859,664.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	935,472.80		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,725.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			953,197.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			953,197.90		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,967,221.00	2,023,630.00	2.9%
Education Protection Account State Aid - Current Year		8012	592,554.00	606,182.00	2.3%
State Aid - Prior Years		8019	1,050.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	790,020.00	786,000.00	-0.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,350,845.00	3,415,812.00	1.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	131,897.00	135,405.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,855.00	11,842.00	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	70,985.00	68,885.00	-3.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,076.00	38,076.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	148,712.00	127,472.00	-14.3%
TOTAL, OTHER STATE REVENUE			401,525.00	381,680.00	-4.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	13,000.00	-56.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,840.00	6,994.00	-71.8%
All Other Local Revenue		8699	2,133.00	2,133.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,973.00	22,127.00	-61.2%
TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,277,239.00	1,270,496.00	-0.5%
Certificated Pupil Support Salaries		1200	93,530.00	88,537.00	-5.3%
Certificated Supervisors' and Administrators' Salaries		1300	290,677.00	293,836.00	1.1%
Other Certificated Salaries		1900	20,434.00	25,542.00	25.0%
TOTAL, CERTIFICATED SALARIES			1,681,880.00	1,678,411.00	-0.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	138,079.00	142,454.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,981.00	120,639.00	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			266,060.00	263,093.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	386,513.00	354,007.00	-8.4%
PERS		3201-3202	145,859.00	146,600.00	0.5%
OASDI/Medicare/Alternative		3301-3302	59,025.00	60,083.00	1.8%
Health and Welfare Benefits		3401-3402	340,717.00	343,868.00	0.9%
Unemployment Insurance		3501-3502	942.00	937.00	-0.5%
Workers' Compensation		3601-3602	34,924.00	34,812.00	-0.3%
OPEB, Allocated		3701-3702	7,881.00	7,277.00	-7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	39,152.00	37,911.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			1,015,013.00	985,495.00	-2.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,177.00	6,000.00	88.9%
Materials and Supplies		4300	51,922.00	27,500.00	-47.0%
Noncapitalized Equipment		4400	7,319.00	1,126.00	-84.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			62,418.00	34,626.00	-44.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,253.00	4,000.00	-56.8%
Dues and Memberships		5300	10,439.00	15,614.00	49.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	177,540.00	184,000.00	3.6%
Professional/Consulting Services and Operating Expenditures		5800	229,547.00	196,372.00	-14.5%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			428,279.00	401,486.00	-6.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	9,130.00	5,200.00	-43.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,130.00	5,200.00	-43.0%
TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	296,500.00	322,000.00	8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			296,500.00	322,000.00	8.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(296,500.00)	(322,000.00)	8.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,350,845.00	3,415,812.00	1.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	401,525.00	381,680.00	-4.9%
4) Other Local Revenue		8600-8799	56,973.00	22,127.00	-61.2%
5) TOTAL, REVENUES			3,809,343.00	3,819,619.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,152,474.00	2,142,750.00	-0.5%
2) Instruction - Related Services	2000-2999		955,537.00	938,469.00	-1.8%
3) Pupil Services	3000-3999		126,931.00	90,471.00	-28.7%
4) Ancillary Services	4000-4999		10,593.00	10,849.00	2.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		36,057.00	0.00	-100.0%
7) General Administration	7000-7999		180,730.00	185,200.00	2.5%
8) Plant Services	8000-8999		458.00	572.00	24.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,462,780.00	3,368,311.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			346,563.00	451,308.00	30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	296,500.00	322,000.00	8.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(296,500.00)	(322,000.00)	8.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,063.00	129,308.00	158.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,172,806.00	1,222,869.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,172,806.00	1,222,869.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,172,806.00	1,222,869.00	4.3%
2) Ending Balance, June 30 (E + F1e)			1,222,869.00	1,352,177.00	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	347,610.00	277,597.00	-20.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	875,259.00	1,074,580.00	22.8%
Reserve for Economic Uncertainties	0000	9780	*175,052.00*		
LCFF	0000	9780	*700,207.00*		
Reserve for Economic Uncertainties	0000	9780		*214,916.00*	
LCFF	0000	9780		*859,664.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	5,034.00	5,034.00
6300	Lottery: Instructional Materials	44,412.00	58,002.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	35,591.00	5,634.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	28,616.00	24,907.00
7435	Learning Recovery Emergency Block Grant	128,580.00	71,649.00
7810	Other Restricted State	1,657.00	1,657.00
9010	Other Restricted Local	103,720.00	110,714.00
Total, Restricted Balance		347,610.00	277,597.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	809,064.00	830,583.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			809,064.00	830,583.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	809,064.00	830,583.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			809,064.00	830,583.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190.00	190.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190.00	190.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190.00	190.00	0.0%
2) Ending Balance, June 30 (E + F1e)			190.00	190.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	190.00	190.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*190.00*		
Reserve for Fair Market Value Cash	0000	9780		*190.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	189.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			189.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			189.72		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	809,064.00	830,583.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			809,064.00	830,583.00	2.7%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			809,064.00	830,583.00	2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	809,064.00	830,583.00	2.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			809,064.00	830,583.00	2.7%
TOTAL, EXPENDITURES			809,064.00	830,583.00	2.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	809,064.00	830,583.00	2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			809,064.00	830,583.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	809,064.00	830,583.00	2.7%
10) TOTAL, EXPENDITURES			809,064.00	830,583.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190.00	190.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190.00	190.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190.00	190.00	0.0%
2) Ending Balance, June 30 (E + F1e)			190.00	190.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	190.00	190.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*190.00*		
Reserve for Fair Market Value Cash	0000	9780		*190.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,804,492.00	4,091,725.00	7.5%
4) Other Local Revenue		8600-8799	174,800.00	174,800.00	0.0%
5) TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,355,931.00	1,354,863.00	-0.1%
2) Classified Salaries		2000-2999	467,336.00	552,308.00	18.2%
3) Employee Benefits		3000-3999	925,765.00	1,023,948.00	10.6%
4) Books and Supplies		4000-4999	120,905.00	143,533.00	18.7%
5) Services and Other Operating Expenditures		5000-5999	1,544,830.00	1,568,062.00	1.5%
6) Capital Outlay		6000-6999	15,685.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,223.00	114,366.00	6.7%
9) TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,188.00)	(92,360.00)	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,188.00)	(92,360.00)	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.00	2,310,821.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.00	2,310,821.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.00	2,310,821.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,310,821.00	2,218,461.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,174.00	1,341,014.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	802,647.00	877,447.00	9.3%
Other Assignments	0000	9780	*802,647.00*		
Other Assignments	0000	9780		*877,447.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,052,157.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	439.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,052,596.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			2,052,596.63		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	6,700.00	6,700.00	0.0%
All Other Federal Revenue	All Other	8290	391,495.00	391,495.00	0.0%
TOTAL, FEDERAL REVENUE			398,195.00	398,195.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,293,750.00	1,293,750.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,122,146.00	2,134,586.00	0.6%
All Other State Revenue	All Other	8590	388,596.00	663,389.00	70.7%
TOTAL, OTHER STATE REVENUE			3,804,492.00	4,091,725.00	7.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,800.00	74,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,800.00	174,800.00	0.0%
TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	949,588.00	881,244.00	-7.2%
Certificated Pupil Support Salaries		1200	26,837.00	65,431.00	143.8%
Certificated Supervisors' and Administrators' Salaries		1300	320,204.00	331,022.00	3.4%
Other Certificated Salaries		1900	59,302.00	77,166.00	30.1%
TOTAL, CERTIFICATED SALARIES			1,355,931.00	1,354,863.00	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	202,990.00	223,804.00	10.3%
Classified Support Salaries		2200	46,779.00	93,507.00	99.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,567.00	234,997.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			467,336.00	552,308.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	339,050.00	392,557.00	15.8%
PERS		3201-3202	122,238.00	127,944.00	4.7%
OASDI/Medicare/Alternative		3301-3302	55,394.00	61,250.00	10.6%
Health and Welfare Benefits		3401-3402	302,212.00	332,186.00	9.9%
Unemployment Insurance		3501-3502	894.00	922.00	3.1%
Workers' Compensation		3601-3602	33,028.00	34,295.00	3.8%
OPEB, Allocated		3701-3702	38,629.00	41,741.00	8.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,320.00	33,053.00	-3.7%
TOTAL, EMPLOYEE BENEFITS			925,765.00	1,023,948.00	10.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	21,328.00	14,865.00	-30.3%
Materials and Supplies		4300	68,232.00	98,758.00	44.7%
Noncapitalized Equipment		4400	31,345.00	29,910.00	-4.6%
TOTAL, BOOKS AND SUPPLIES			120,905.00	143,533.00	18.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,753.00	23,163.00	30.5%
Dues and Memberships		5300	1,430.00	1,430.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,524.00	6,500.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,884.00	272,179.00	5.1%
Professional/Consulting Services and Operating Expenditures		5800	1,260,239.00	1,264,790.00	0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,544,830.00	1,568,062.00	1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,685.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,685.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,223.00	114,366.00	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,223.00	114,366.00	6.7%
TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	0.0%
3) Other State Revenue		8300-8599	3,804,492.00	4,091,725.00	7.5%
4) Other Local Revenue		8600-8799	174,800.00	174,800.00	0.0%
5) TOTAL, REVENUES			4,377,487.00	4,664,720.00	6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,075,288.00	3,085,629.00	0.3%
2) Instruction - Related Services	2000-2999		1,063,580.00	1,187,340.00	11.6%
3) Pupil Services	3000-3999		99,721.00	172,126.00	72.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		107,223.00	114,366.00	6.7%
8) Plant Services	8000-8999		191,863.00	197,619.00	3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,537,675.00	4,757,080.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,188.00)	(92,360.00)	-42.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,188.00)	(92,360.00)	-42.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,471,009.00	2,310,821.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471,009.00	2,310,821.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471,009.00	2,310,821.00	-6.5%
2) Ending Balance, June 30 (E + F1e)			2,310,821.00	2,218,461.00	-4.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,508,174.00	1,341,014.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	802,647.00	877,447.00	9.3%
Other Assignments	0000	9780	*802,647.00*		
Other Assignments	0000	9780		*877,447.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	1,146,146.00	978,986.00
9010	Other Restricted Local	362,028.00	362,028.00
Total, Restricted Balance		1,508,174.00	1,341,014.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,449,153.00	13,916,420.00	-20.2%
3) Other State Revenue		8300-8599	7,580,453.00	6,550,269.00	-13.6%
4) Other Local Revenue		8600-8799	4,707,892.00	4,681,537.00	-0.6%
5) TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,024,727.00	11,183,481.00	1.4%
2) Classified Salaries		2000-2999	5,934,531.00	6,403,654.00	7.9%
3) Employee Benefits		3000-3999	9,424,546.00	10,644,083.00	12.9%
4) Books and Supplies		4000-4999	1,149,222.00	1,555,456.00	35.3%
5) Services and Other Operating Expenditures		5000-5999	6,253,131.00	392,645.00	-93.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,432,322.00	1,677,439.00	17.1%
9) TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,480,981.00)	(6,708,532.00)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	578,189.00	490,071.00	-15.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,014,176.00	5,102,294.00	1.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,805.00)	(1,606,238.00)	244.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,310.00	9,705,505.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,310.00	9,705,505.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,310.00	9,705,505.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			9,705,505.00	8,099,267.00	-16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,022,609.00	7,166,056.00	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,682,896.00	933,211.00	-44.5%
Other Assignments	0000	9780	*1,682,896.00*		
Other Assignments	0000	9780		*933,211.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	270,917.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	312,033.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,403,574.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,986,525.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(1,392.14)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(1,392.14)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,987,918.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	667,655.00	650,500.00	-2.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,781,498.00	13,265,920.00	-20.9%
TOTAL, FEDERAL REVENUE			17,449,153.00	13,916,420.00	-20.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	40,796.00	35,000.00	-14.2%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	5,432,081.00	5,432,081.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,107,576.00	1,083,188.00	-48.6%
TOTAL, OTHER STATE REVENUE			7,580,453.00	6,550,269.00	-13.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	90,000.00	50,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,382,618.00	4,396,004.00	0.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	235,274.00	235,533.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,707,892.00	4,681,537.00	-0.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,679,058.00	8,710,429.00	0.4%
Certificated Pupil Support Salaries		1200	506,548.00	488,042.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	574,102.00	590,999.00	2.9%
Other Certificated Salaries		1900	1,265,019.00	1,394,011.00	10.2%
TOTAL, CERTIFICATED SALARIES			11,024,727.00	11,183,481.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,480,239.00	2,746,944.00	10.8%
Classified Support Salaries		2200	1,866,212.00	1,971,410.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	209,357.00	221,431.00	5.8%
Clerical, Technical and Office Salaries		2400	1,374,158.00	1,462,280.00	6.4%
Other Classified Salaries		2900	4,565.00	1,589.00	-65.2%
TOTAL, CLASSIFIED SALARIES			5,934,531.00	6,403,654.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,395,025.00	2,753,483.00	15.0%
PERS		3201-3202	2,002,939.00	2,195,190.00	9.6%
OASDI/Medicare/Alternative		3301-3302	732,771.00	816,937.00	11.5%
Health and Welfare Benefits		3401-3402	3,314,401.00	3,883,030.00	17.2%
Unemployment Insurance		3501-3502	8,236.00	8,548.00	3.8%
Workers' Compensation		3601-3602	303,374.00	315,329.00	3.9%
OPEB, Allocated		3701-3702	400,929.00	410,171.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	266,871.00	261,395.00	-2.1%
TOTAL, EMPLOYEE BENEFITS			9,424,546.00	10,644,083.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	38,040.00	33,118.00	-12.9%
Materials and Supplies		4300	816,846.00	1,298,675.00	59.0%
Noncapitalized Equipment		4400	169,932.00	60,510.00	-64.4%
Food		4700	124,404.00	163,153.00	31.1%
TOTAL, BOOKS AND SUPPLIES			1,149,222.00	1,555,456.00	35.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	110,687.00	99,744.00	-9.9%
Dues and Memberships		5300	3,191.00	3,395.00	6.4%
Insurance		5400-5450	3,010.00	3,010.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,281.00	145,636.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,527,396.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	466,095.00	137,460.00	-70.5%
Communications		5900	3,471.00	3,400.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,253,131.00	392,645.00	-93.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,432,322.00	1,677,439.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,432,322.00	1,677,439.00	17.1%
TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,365.00	5,592,365.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	578,189.00	490,071.00	-15.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			578,189.00	490,071.00	-15.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,014,176.00	5,102,294.00	1.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,449,153.00	13,916,420.00	-20.2%
3) Other State Revenue		8300-8599	7,580,453.00	6,550,269.00	-13.6%
4) Other Local Revenue		8600-8799	4,707,892.00	4,681,537.00	-0.6%
5) TOTAL, REVENUES			29,737,498.00	25,148,226.00	-15.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		23,306,017.00	19,624,940.00	-15.8%
2) Instruction - Related Services	2000-2999		7,688,257.00	7,423,286.00	-3.4%
3) Pupil Services	3000-3999		1,725,188.00	1,815,773.00	5.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,432,322.00	1,677,439.00	17.1%
8) Plant Services	8000-8999		1,066,695.00	1,315,320.00	23.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,218,479.00	31,856,758.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,480,981.00)	(6,708,532.00)	22.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	578,189.00	490,071.00	-15.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,014,176.00	5,102,294.00	1.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(466,805.00)	(1,606,238.00)	244.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,172,310.00	9,705,505.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,172,310.00	9,705,505.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,172,310.00	9,705,505.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			9,705,505.00	8,099,267.00	-16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,022,609.00	7,166,056.00	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,682,896.00	933,211.00	-44.5%
Other Assignments	0000	9780	*1,682,896.00*		
Other Assignments	0000	9780		*933,211.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	3,784.00	3,784.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	275,470.00	275,470.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	266,857.00	266,857.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	247,367.00	247,367.00
6130	Early Education: Center-Based Reserve Account	602,145.00	602,145.00
7810	Other Restricted State	2,089,827.00	2,089,827.00
9010	Other Restricted Local	4,537,159.00	3,680,606.00
Total, Restricted Balance		8,022,609.00	7,166,056.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,978,280.00	16,080,148.00	0.6%
3) Other State Revenue		8300-8599	10,074,931.00	10,171,511.00	1.0%
4) Other Local Revenue		8600-8799	830,995.00	1,036,690.00	24.8%
5) TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,774,174.00	8,618,169.00	10.9%
3) Employee Benefits		3000-3999	4,777,487.00	5,336,388.00	11.7%
4) Books and Supplies		4000-4999	13,280,136.00	14,803,200.00	11.5%
5) Services and Other Operating Expenditures		5000-5999	1,501,182.00	1,496,847.00	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	792,160.00	1,025,491.00	29.5%
9) TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,240,933.00)	(3,991,746.00)	221.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,984,612.00	1,869,723.00	-5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,984,612.00	1,869,723.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			743,679.00	(2,122,023.00)	-385.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.00	19,556,161.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.00	19,556,161.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.00	19,556,161.00	4.0%
2) Ending Balance, June 30 (E + F1e)			19,556,161.00	17,434,138.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,226,899.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,327,104.88	17,433,005.00	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,133.00	1,133.00	0.0%
Other Assignments	0000	9780	*1,133.00*		
Other Assignments	0000	9780		*1,133.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,528,075.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	249,157.22		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	1,024.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	86.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,616.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,162.50		
6) Stores		9320	1,226,899.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			16,088,020.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			16,088,018.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,438,580.00	14,540,448.00	0.7%
Donated Food Commodities		8221	1,539,700.00	1,539,700.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,978,280.00	16,080,148.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,074,931.00	10,171,511.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,074,931.00	10,171,511.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	212,236.00	377,933.00	78.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	304,042.00	304,042.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	314,717.00	354,715.00	12.7%
TOTAL, OTHER LOCAL REVENUE			830,995.00	1,036,690.00	24.8%
TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,234,476.00	6,971,975.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	1,159,758.00	1,230,272.00	6.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	337,440.00	373,422.00	10.7%
Other Classified Salaries		2900	42,500.00	42,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,774,174.00	8,618,169.00	10.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,636,465.00	1,788,420.00	9.3%
OASDI/Medicare/Alternative		3301-3302	577,215.00	640,323.00	10.9%
Health and Welfare Benefits		3401-3402	2,002,950.00	2,291,055.00	14.4%
Unemployment Insurance		3501-3502	3,771.00	4,184.00	11.0%
Workers' Compensation		3601-3602	139,524.00	153,983.00	10.4%
OPEB, Allocated		3701-3702	285,364.00	319,442.00	11.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	132,198.00	138,981.00	5.1%
TOTAL, EMPLOYEE BENEFITS			4,777,487.00	5,336,388.00	11.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,565,000.00	1,672,500.00	6.9%
Noncapitalized Equipment		4400	37,506.00	466,000.00	1,142.5%
Food		4700	11,677,630.00	12,664,700.00	8.5%
TOTAL, BOOKS AND SUPPLIES			13,280,136.00	14,803,200.00	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,000.00	27,000.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	773,965.00	735,965.00	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	492,020.00	477,182.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	190,197.00	238,500.00	25.4%
Communications		5900	13,000.00	13,200.00	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,501,182.00	1,496,847.00	-0.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	792,160.00	1,025,491.00	29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			792,160.00	1,025,491.00	29.5%
TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,984,612.00	1,869,723.00	-5.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,984,612.00	1,869,723.00	-5.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,984,612.00	1,869,723.00	-5.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,978,280.00	16,080,148.00	0.6%
3) Other State Revenue		8300-8599	10,074,931.00	10,171,511.00	1.0%
4) Other Local Revenue		8600-8799	830,995.00	1,036,690.00	24.8%
5) TOTAL, REVENUES			26,884,206.00	27,288,349.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,684,013.00	29,565,030.00	10.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		792,160.00	1,025,491.00	29.5%
8) Plant Services	8000-8999		648,966.00	689,574.00	6.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,125,139.00	31,280,095.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,240,933.00)	(3,991,746.00)	221.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,984,612.00	1,869,723.00	-5.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,984,612.00	1,869,723.00	-5.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			743,679.00	(2,122,023.00)	-385.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,812,482.00	19,556,161.00	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,812,482.00	19,556,161.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,812,482.00	19,556,161.00	4.0%
2) Ending Balance, June 30 (E + F1e)			19,556,161.00	17,434,138.00	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,226,899.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,327,104.88	17,433,005.00	-4.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,133.00	1,133.00	0.0%
Other Assignments	0000	9780	*1,133.00*		
Other Assignments	0000	9780		*1,133.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	18,327,103.88	17,433,004.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	1.00	1.00
Total, Restricted Balance		18,327,104.88	17,433,005.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	190,000.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,695.00	0.00	-100.0%
3) Employee Benefits		3000-3999	3,541.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	795,377.00	1,416,266.00	78.1%
6) Capital Outlay		6000-6999	4,588,708.00	1,000,000.00	-78.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,212,321.00)	(2,226,266.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,212,321.00)	(226,266.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,925.00	226,604.00	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,925.00	226,604.00	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,925.00	226,604.00	-93.4%
2) Ending Balance, June 30 (E + F1e)			226,604.00	338.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	226,266.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	338.00	338.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*338.00*		
Reserve for Fair Market Value Cash	0000	9780		*338.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,275,211.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,275,211.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			4,275,211.94		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	190,000.00	190,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	190,000.00	0.0%
TOTAL, REVENUES			190,000.00	190,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	14,695.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			14,695.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,395.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	628.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	107.00	0.00	-100.0%
OPEB, Allocated		3701-3702	305.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	102.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,541.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	794,577.00	1,416,266.00	78.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			795,377.00	1,416,266.00	78.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,472,056.00	1,000,000.00	-77.6%
Equipment		6400	116,652.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,588,708.00	1,000,000.00	-78.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	190,000.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,402,321.00	2,416,266.00	-55.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,402,321.00	2,416,266.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,212,321.00)	(2,226,266.00)	-57.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,212,321.00)	(226,266.00)	-93.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,438,925.00	226,604.00	-93.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,438,925.00	226,604.00	-93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,438,925.00	226,604.00	-93.4%
2) Ending Balance, June 30 (E + F1e)			226,604.00	338.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	226,266.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	338.00	338.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*338.00*		
Reserve for Fair Market Value Cash	0000	9780		*338.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	226,266.00	0.00
Total, Restricted Balance		226,266.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,811.00	1,504.00	-17.0%
4) Other Local Revenue		8600-8799	11,509,928.00	3,404,072.00	-70.4%
5) TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,390,444.00	1,325,313.00	-4.7%
3) Employee Benefits		3000-3999	707,955.00	763,158.00	7.8%
4) Books and Supplies		4000-4999	310,474.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	(2,875,067.00)	1,705,316.00	-159.3%
6) Capital Outlay		6000-6999	81,427,507.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,449,574.00)	(388,211.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,210,062.00	322,000.00	-99.2%
b) Transfers Out		7600-7629	16,007,474.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,202,588.00	322,000.00	-98.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,246,986.00)	(66,211.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,968.00	76,804,982.00	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,968.00	76,804,982.00	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,968.00	76,804,982.00	-36.0%
2) Ending Balance, June 30 (E + F1e)			76,804,982.00	76,738,771.00	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,025,962.00	71,132,759.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,779,020.00	5,606,012.00	48.3%
Site Re-Use	0000	9780	*3,779,020.00*		
Site Re-Use	0000	9780		*5,606,012.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	79,854,406.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	228,654.17		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			80,083,060.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	295,596.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			295,596.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			79,787,464.09		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	1,811.00	1,504.00	-17.0%
TOTAL, OTHER STATE REVENUE			1,811.00	1,504.00	-17.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,267,103.00	2,277,519.00	0.5%
Interest		8660	5,095,593.00	708,000.00	-86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,147,232.00	418,553.00	-89.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,509,928.00	3,404,072.00	-70.4%
TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	22,944.00	56,280.00	145.3%
Classified Supervisors' and Administrators' Salaries		2300	793,493.00	837,191.00	5.5%
Clerical, Technical and Office Salaries		2400	395,064.00	431,842.00	9.3%
Other Classified Salaries		2900	178,943.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,390,444.00	1,325,313.00	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,596.00	5,010.00	-34.0%
PERS		3201-3202	318,204.00	350,396.00	10.1%
OASDI/Medicare/Alternative		3301-3302	96,142.00	96,730.00	0.6%
Health and Welfare Benefits		3401-3402	190,228.00	218,204.00	14.7%
Unemployment Insurance		3501-3502	684.00	651.00	-4.8%
Workers' Compensation		3601-3602	24,373.00	23,749.00	-2.6%
OPEB, Allocated		3701-3702	49,669.00	49,092.00	-1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	21,059.00	19,326.00	-8.2%
TOTAL, EMPLOYEE BENEFITS			707,955.00	763,158.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,228.00	0.00	-100.0%
Noncapitalized Equipment		4400	255,246.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			310,474.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,786.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,070.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,346,386.00)	640,931.00	-112.0%
Professional/Consulting Services and Operating Expenditures		5800	2,301,244.00	1,064,385.00	-53.7%
Communications		5900	219.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(2,875,067.00)	1,705,316.00	-159.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	61,500,906.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	19,926,601.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,427,507.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	42,210,062.00	322,000.00	-99.2%
(a) TOTAL, INTERFUND TRANSFERS IN			42,210,062.00	322,000.00	-99.2%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,007,474.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,007,474.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,202,588.00	322,000.00	-98.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,811.00	1,504.00	-17.0%
4) Other Local Revenue		8600-8799	11,509,928.00	3,404,072.00	-70.4%
5) TOTAL, REVENUES			11,511,739.00	3,405,576.00	-70.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		80,930,255.00	3,793,787.00	-95.3%
9) Other Outgo	9000-9999	Except 7600-7699	31,058.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			80,961,313.00	3,793,787.00	-95.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(69,449,574.00)	(388,211.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,210,062.00	322,000.00	-99.2%
b) Transfers Out		7600-7629	16,007,474.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,202,588.00	322,000.00	-98.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,246,986.00)	(66,211.00)	-99.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	120,051,968.00	76,804,982.00	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,051,968.00	76,804,982.00	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,051,968.00	76,804,982.00	-36.0%
2) Ending Balance, June 30 (E + F1e)			76,804,982.00	76,738,771.00	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,025,962.00	71,132,759.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,779,020.00	5,606,012.00	48.3%
Site Re-Use	0000	9780	*3,779,020.00*		
Site Re-Use	0000	9780		*5,606,012.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	73,025,962.00	71,132,759.00
Total, Restricted Balance		73,025,962.00	71,132,759.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,055,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,055,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,984.00	8,200,984.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,984.00	8,200,984.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,984.00	8,200,984.00	33.4%
2) Ending Balance, June 30 (E + F1e)			8,200,984.00	8,200,984.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,200,410.00	8,200,410.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	574.00	574.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*574.00*		
Reserve For Fair Market Value Cash	0000	9780		*574.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,199,433.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,153.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,234,586.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,234,586.95		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	320,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,800,000.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,120,000.00	0.00	-100.0%
TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			65,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,120,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,120,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,055,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,055,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,145,984.00	8,200,984.00	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,145,984.00	8,200,984.00	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,145,984.00	8,200,984.00	33.4%
2) Ending Balance, June 30 (E + F1e)			8,200,984.00	8,200,984.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,200,410.00	8,200,410.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	574.00	574.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*574.00*		
Reserve For Fair Market Value Cash	0000	9780		*574.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	8,200,410.00	8,200,410.00
Total, Restricted Balance		8,200,410.00	8,200,410.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,907,588.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,907,588.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,907,588.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,907,588.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	25,907,588.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,907,588.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			25,907,588.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,907,588.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,907,588.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,907,588.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,907,588.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,907,588.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			25,907,588.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,907,588.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,907,588.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,117,333.00	89,117,333.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,753,854.00)	(7,753,854.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.00	80,757,273.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.00	80,757,273.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.00	80,757,273.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			80,757,273.00	73,003,419.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,748,468.00	72,994,614.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,805.00	8,805.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*8,805.00*		
Reserve for Fair Market Value Cash	0000	9780		*8,805.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	50,311,102.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	9,010,682.73		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			59,321,785.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,777,848.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	1,689,287.00		
6) TOTAL, LIABILITIES			9,467,135.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			49,854,650.61		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	709,774.00	709,774.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	75,556,343.00	75,556,343.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,738,603.00	76,738,603.00	0.0%
TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,260.00	26,260.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.0%
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,624,876.00	4,624,876.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	89,117,333.00	89,117,333.00	0.0%
10) TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,753,854.00)	(7,753,854.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,753,854.00)	(7,753,854.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,511,127.00	80,757,273.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,511,127.00	80,757,273.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,511,127.00	80,757,273.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			80,757,273.00	73,003,419.00	-9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,748,468.00	72,994,614.00	-9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,805.00	8,805.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*8,805.00*		
Reserve for Fair Market Value Cash	0000	9780		*8,805.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	80,748,468.00	72,994,614.00
Total, Restricted Balance		80,748,468.00	72,994,614.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,050,450.00	27,050,450.00	0.0%
5) TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	460,889.00	456,329.00	-1.0%
3) Employee Benefits		3000-3999	362,533.00	280,368.00	-22.7%
4) Books and Supplies		4000-4999	25,051.00	25,051.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,834,768.00	24,288,723.00	-9.5%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(632,791.00)	1,999,979.00	-416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(632,791.00)	1,999,979.00	-416.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.00	50,167,854.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.00	50,167,854.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.00	50,167,854.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			50,167,854.00	52,167,833.00	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	41,996,656.00	43,171,635.00	2.8%
c) Unrestricted Net Position		9790	8,171,198.00	8,996,198.00	10.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,471,601.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	137.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,494.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	(718.47)		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			63,506,514.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,087,140.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,087,140.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			60,419,374.95		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	25,531,000.00	25,531,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	669,450.00	669,450.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,050,450.00	27,050,450.00	0.0%
TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	135,812.00	139,967.00	3.1%
Clerical, Technical and Office Salaries		2400	325,077.00	316,362.00	-2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			460,889.00	456,329.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111,146.00	119,660.00	7.7%
OASDI/Medicare/Alternative		3301-3302	29,991.00	33,568.00	11.9%
Health and Welfare Benefits		3401-3402	192,738.00	95,559.00	-50.4%
Unemployment Insurance		3501-3502	196.00	219.00	11.7%
Workers' Compensation		3601-3602	7,358.00	8,168.00	11.0%
OPEB, Allocated		3701-3702	15,209.00	16,884.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,895.00	6,310.00	7.0%
TOTAL, EMPLOYEE BENEFITS			362,533.00	280,368.00	-22.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,396.00	24,396.00	0.0%
Noncapitalized Equipment		4400	655.00	655.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,051.00	25,051.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,955,410.00	4,955,410.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	21,871,358.00	19,325,313.00	-11.6%
Communications		5900	8,000.00	8,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,834,768.00	24,288,723.00	-9.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,050,450.00	27,050,450.00	0.0%
5) TOTAL, REVENUES			27,050,450.00	27,050,450.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		27,683,241.00	25,050,471.00	-9.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			27,683,241.00	25,050,471.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(632,791.00)	1,999,979.00	-416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(632,791.00)	1,999,979.00	-416.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,800,645.00	50,167,854.00	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,800,645.00	50,167,854.00	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,800,645.00	50,167,854.00	-1.2%
2) Ending Net Position, June 30 (E + F1e)			50,167,854.00	52,167,833.00	4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	41,996,656.00	43,171,635.00	2.8%
c) Unrestricted Net Position		9790	8,171,198.00	8,996,198.00	10.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	41,996,656.00	43,171,635.00
Total, Restricted Net Position		41,996,656.00	43,171,635.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,392.84	36,392.84	36,392.84	36,537.18	36,537.18	36,537.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,392.84	36,392.84	36,392.84	36,537.18	36,537.18	36,537.18
5. District Funded County Program ADA						
a. County Community Schools	85.25	85.25	85.25	85.25	85.25	85.25
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	85.25	85.25	85.25	85.25	85.25	85.25
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,478.09	36,478.09	36,478.09	36,622.43	36,622.43	36,622.43
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	256.70	256.70	256.70	256.70	256.70	256.70
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	256.70	256.70	256.70	256.70	256.70	256.70
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	256.70	256.70	256.70	256.70	256.70	256.70

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			264,057,234.53	250,158,555.81	222,230,643.70	239,915,381.85	181,644,027.28	171,693,459.47	166,918,377.81	241,773,678.70
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		15,895,036.00	15,895,036.00	47,541,293.00	28,611,065.00	28,611,065.00	47,541,293.00	28,611,065.00	28,611,065.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,979,264.38	83,123,268.63	862,947.40
Miscellaneous Funds	8080-8099		0.00	152,486.00	0.00	(6,556,740.66)	0.00	(7,290,645.22)	8,295.47	1,557,656.00
Federal Revenue	8100-8299		436,176.59	1,070,618.92	7,702,267.36	623,755.15	1,550,856.51	5,421,830.50	14,001,534.41	(13,143,908.86)
Other State Revenue	8300-8599		3,587,768.02	6,638,763.89	10,432,350.48	9,736,438.19	10,223,301.08	3,838,582.51	8,187,078.47	11,344,921.28
Other Local Revenue	8600-8799		399,252.10	356,734.99	4,596,486.72	(2,108,433.15)	282,999.77	359,767.25	3,096,124.97	1,315,337.98
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			20,318,232.71	24,113,639.80	70,272,397.56	30,306,084.53	40,668,222.36	51,850,092.42	137,027,366.95	30,548,018.80
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,428,727.14	26,033,534.40	27,049,505.53	28,805,769.02	25,912,335.58	26,692,701.74	26,154,226.47	25,493,594.36
Classified Salaries	2000-2999		4,434,920.54	12,888,739.20	10,158,041.44	10,218,804.72	9,859,561.49	9,626,856.25	11,653,652.37	9,402,161.29
Employee Benefits	3000-3999		2,427,891.69	11,590,433.81	17,788,249.17	18,077,473.50	17,775,464.61	18,040,296.58	19,245,327.19	18,437,184.94
Books and Supplies	4000-4999		165,664.15	1,370,017.76	1,228,103.62	2,405,836.46	1,206,756.75	1,523,836.55	1,152,085.69	808,071.28
Services	5000-5999		1,287,463.62	4,661,693.77	4,765,656.88	7,461,885.07	3,064,899.21	2,319,699.05	5,788,134.52	5,039,033.85
Capital Outlay	6000-6999		0.00	472,590.80	390,204.76	191,181.26	13,786.37	425,803.36	40,791.43	27,442.80
Other Outgo	7000-7499		113,147.94	42,309.26	(109,802.91)	(65,627.95)	32,575.35	(124,778.66)	114,255.80	(118,210.90)
Interfund Transfers Out	7600-7629		0.00	45.66	1,492,014.18	162,244.62	1,994,050.09	277,126.12	117,681.45	145,986.50

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,857,815.08	57,059,364.66	62,761,972.67	67,257,566.70	59,859,429.45	58,781,540.99	64,266,154.92	59,235,264.12
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	205,171.69	550,808.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	20,446,100.73	(422,752.92)	200,101.67	832,099.74	6,490,808.24	1,585,758.76	4,502,818.50	493,288.98	8,790,864.66
Due From Other Funds	9310	4,193,422.28	0.00	0.00	0.00	1,626,144.22	0.00	0.00	0.00	0.00
Stores	9320	93,913.76	4,613.13	(4,358.57)	(9,880.65)	15,561.72	14,955.77	(3,757.71)	1,596.73	(10,099.58)
Prepaid Expenditures	9330	706,793.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		25,645,401.74	132,668.83	195,743.10	822,219.09	8,132,514.18	1,600,714.53	4,499,060.79	494,885.71	8,780,765.08
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(37,374,630.17)	23,491,765.18	(4,822,069.65)	(6,995,861.62)	12,009,916.86	(7,639,924.75)	2,342,693.88	(1,539,616.56)	(159,935.81)
Due To Other Funds	9610	(18,525,185.37)	0.00	0.00	(2,356,232.55)	16,757,367.98	0.00	0.00	(59,586.59)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(50,889,755.42)	0.00	0.00	0.00	685,101.74	0.00	0.00	0.00	2,263,237.47
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(106,789,570.96)	23,491,765.18	(4,822,069.65)	(9,352,094.17)	29,452,386.58	(7,639,924.75)	2,342,693.88	(1,599,203.15)	2,103,301.66
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		132,434,972.70	(23,359,096.35)	5,017,812.75	10,174,313.26	(21,319,872.40)	9,240,639.28	2,156,366.91	2,094,088.86	6,677,463.42
E. NET INCREASE/DECREASE (B - C + D)			(13,898,678.72)	(27,927,912.11)	17,684,738.15	(58,271,354.57)	(9,950,567.81)	(4,775,081.66)	74,855,300.89	(22,009,781.90)
F. ENDING CASH (A + E)			250,158,555.81	222,230,643.70	239,915,381.85	181,644,027.28	171,693,459.47	166,918,377.81	241,773,678.70	219,763,896.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		219,763,896.80	215,467,730.61	184,900,558.29	197,389,593.10				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	47,541,293.00	28,611,065.00	28,611,065.00	47,541,296.00	0.00		393,621,637.00	393,621,637.00
Property Taxes	8020-8079	13,142.99	515,313.05	28,168,518.94	35,056,902.61	0.00		149,719,358.00	149,719,358.00
Miscellaneous Funds	8080-8099	(7,744,158.58)	(7,762,413.07)	1,636,933.44	(8,647,664.38)	0.00		(34,646,251.00)	(34,646,251.00)
Federal Revenue	8100-8299	3,675,270.33	304,655.94	1,333,316.02	10,645,598.56	1,522,564.57		35,144,536.00	35,144,536.00
Other State Revenue	8300-8599	11,922,044.20	11,416,857.27	10,339,078.09	19,890,470.84	929,474.68		118,487,129.00	118,487,129.00
Other Local Revenue	8600-8799	572,152.46	3,162,521.23	2,762,825.04	4,674,488.99	206,247.65		19,676,506.00	19,676,506.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		55,979,744.40	36,247,999.42	72,851,736.53	109,161,092.62	2,658,286.90	0.00	682,002,915.00	682,002,915.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,825,443.19	26,052,309.56	27,766,235.38	30,193,389.02	607,390.61		299,015,162.00	299,015,162.00
Classified Salaries	2000-2999	9,891,346.87	9,570,876.96	11,199,379.93	12,064,689.94	300,000.00		121,269,031.00	121,269,031.00
Employee Benefits	3000-3999	18,585,945.30	18,647,557.58	20,821,929.45	45,597,026.13	408,425.05		227,443,205.00	227,443,205.00
Books and Supplies	4000-4999	1,285,998.04	1,702,802.41	4,349,324.08	10,325,539.13	4,924,213.08		32,448,249.00	32,448,249.00
Services	5000-5999	4,378,892.16	4,895,770.72	7,374,231.25	14,429,215.55	13,222.35		65,479,798.00	65,479,798.00
Capital Outlay	6000-6999	419,287.65	(60,531.58)	425,290.68	831,636.67	135,520.80		3,313,005.00	3,313,005.00
Other Outgo	7000-7499	(159,207.93)	(52,385.00)	(452,404.43)	(644,478.57)	0.00		(1,424,608.00)	(1,424,608.00)
Interfund Transfers Out	7600-7629	117,232.79	141,595.42	0.00	4,524,040.17	0.00		8,972,017.00	8,972,017.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		60,344,938.07	60,897,996.07	71,483,986.34	117,321,058.04	6,388,771.89	0.00	756,515,859.00	756,515,859.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(57,855.89)	0.00		494,169.03	
Accounts Receivable	9200-9299	17,165.18	792,644.97	1,412,038.06	(1,383,992.33)	(2,658,286.90)		20,652,556.61	
Due From Other Funds	9310	0.00	0.00	0.00	(863,239.41)	0.00		762,904.81	
Stores	9320	2,283.96	(26,242.62)	0.00	0.00	0.00		(15,327.82)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		19,449.14	766,402.35	1,413,254.36	(2,305,087.63)	(2,658,286.90)	0.00	21,894,302.63	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(49,578.34)	4,154,997.53	(7,396,972.20)	(1,101,083.71)	(6,388,771.89)		5,905,558.92	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		14,341,548.84	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	2,528,580.49	(2,311,058.06)	(1,713,068.63)	0.00		1,452,793.01	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(49,578.34)	6,683,578.02	(9,708,030.26)	(2,814,152.34)	(6,388,771.89)	0.00	21,699,900.77	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		69,027.48	(5,917,175.67)	11,121,284.62	509,064.71	3,730,484.99	0.00	194,401.86	
E. NET INCREASE/DECREASE (B - C + D)		(4,296,166.19)	(30,567,172.32)	12,489,034.81	(7,650,900.71)	0.00	0.00	(74,318,542.14)	(74,512,944.00)
F. ENDING CASH (A + E)		215,467,730.61	184,900,558.29	197,389,593.10	189,738,692.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								189,738,692.39	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			189,738,692.39	174,090,307.11	146,415,380.84	165,455,528.60	89,206,454.15	82,991,740.04	78,740,092.36	157,210,378.64
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		16,563,663.00	16,563,663.00	49,202,496.00	29,814,594.00	29,814,594.00	49,202,496.00	29,814,594.00	29,814,594.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,979,374.04	83,127,873.96	862,995.21
Miscellaneous Funds	8080-8099		0.00	152,010.95	0.00	(6,595,216.38)	0.00	(7,334,987.04)	8,269.63	1,552,803.32
Federal Revenue	8100-8299		417,694.98	1,028,664.17	7,395,601.08	574,222.98	1,485,232.77	5,228,414.46	13,833,564.67	(11,848,678.48)
Other State Revenue	8300-8599		3,622,902.29	6,661,034.62	10,530,952.80	9,841,528.39	10,323,140.28	3,968,539.10	8,289,116.48	11,891,148.23
Other Local Revenue	8600-8799		301,867.97	269,721.48	3,478,360.01	(1,594,151.74)	213,971.49	272,014.12	2,340,929.34	994,505.49
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			20,906,128.24	24,675,094.22	70,607,409.89	32,040,977.25	41,836,938.54	53,315,850.68	137,414,348.08	33,267,367.77
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,591,848.81	27,782,036.10	28,866,243.35	30,740,463.54	25,138,815.60	25,895,886.72	25,373,485.70	24,732,574.40
Classified Salaries	2000-2999		4,453,036.26	12,941,387.01	10,199,534.92	10,260,546.40	8,999,850.67	8,787,436.32	10,637,504.64	8,582,333.78
Employee Benefits	3000-3999		2,381,403.59	11,368,505.76	17,447,648.33	17,731,334.73	17,068,143.48	17,322,437.26	18,479,517.30	17,703,532.64
Books and Supplies	4000-4999		110,113.04	910,618.37	816,291.40	1,599,102.54	802,102.65	1,012,858.08	765,764.09	537,105.85
Services	5000-5999		1,185,662.32	4,293,088.04	4,388,830.66	6,871,864.85	2,822,553.95	2,136,277.66	5,330,459.77	4,640,591.39
Capital Outlay	6000-6999		0.00	443,667.66	366,323.75	179,480.73	12,942.63	399,743.67	38,294.94	25,763.27
Other Outgo	7000-7499		105,158.37	39,321.73	(102,049.54)	(60,993.85)	30,275.15	(115,967.83)	106,188.00	(109,863.83)
Interfund Transfers Out	7600-7629		0.00	45.66	1,492,014.18	162,244.62	1,994,050.09	277,126.12	117,681.45	145,986.50

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,827,222.39	57,778,670.33	63,474,837.05	67,484,043.56	56,868,734.22	55,715,798.00	60,848,895.89	56,258,024.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(288,997.34)	1,052,352.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(206,455.88)	(522,710.22)	40,818.64	137,323.78	1,127,454.66	269,028.03	769,015.24	82,941.00	1,508,155.58
Due From Other Funds	9310	3,430,517.47	0.00	0.00	0.00	334,750.88	0.00	0.00	0.00	0.00
Stores	9320	109,241.58	2,480.56	(2,343.68)	(5,313.01)	8,367.82	8,041.99	(2,020.59)	858.59	(5,430.73)
Prepaid Expenditures	9330	706,793.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,751,099.11	532,122.74	38,474.96	132,010.77	1,470,573.36	277,070.02	766,994.65	83,799.59	1,502,724.85
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(43,280,189.09)	26,259,413.87	(5,390,174.88)	(7,820,069.04)	13,424,848.02	(8,540,011.55)	2,618,695.01	(1,721,004.28)	(178,778.42)
Due To Other Funds	9610	(32,866,734.21)	0.00	0.00	(3,955,495.11)	28,131,216.10	0.00	0.00	(100,030.22)	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	52,342,548.43	0.00	0.00	0.00	720,517.38	0.00	0.00	0.00	2,380,233.23
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(23,804,374.87)	26,259,413.87	(5,390,174.88)	(11,775,564.15)	42,276,581.50	(8,540,011.55)	2,618,695.01	(1,821,034.50)	2,201,454.81
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		27,555,473.98	(25,727,291.13)	5,428,649.84	11,907,574.92	(40,806,008.14)	8,817,081.57	(1,851,700.36)	1,904,834.09	(698,729.96)
E. NET INCREASE/DECREASE (B - C + D)			(15,648,385.28)	(27,674,926.27)	19,040,147.76	(76,249,074.45)	(6,214,714.11)	(4,251,647.68)	78,470,286.28	(23,689,386.19)
F. ENDING CASH (A + E)			174,090,307.11	146,415,380.84	165,455,528.60	89,206,454.15	82,991,740.04	78,740,092.36	157,210,378.64	133,520,992.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		133,520,992.45	133,732,073.27	104,633,101.41	129,942,314.58				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	49,202,496.00	29,814,594.00	29,814,594.00	49,202,495.00	0.00		408,824,873.00	408,824,873.00
Property Taxes	8020-8079	13,143.72	515,341.60	28,170,079.58	35,058,844.89	0.00		149,727,653.00	149,727,653.00
Miscellaneous Funds	8080-8099	(7,791,258.67)	(7,809,624.18)	1,607,694.71	(8,671,151.34)	0.00		(34,881,459.00)	(34,881,459.00)
Federal Revenue	8100-8299	3,519,542.28	295,156.47	1,323,516.95	10,578,051.11	294,990.56		34,125,974.00	34,125,974.00
Other State Revenue	8300-8599	11,948,464.89	11,457,140.80	10,424,599.88	19,856,078.16	444,039.08		119,258,685.00	119,258,685.00
Other Local Revenue	8600-8799	432,595.10	2,391,130.46	2,088,926.73	3,646,479.10	155,940.45		14,992,290.00	14,992,290.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979					0.00		0.00	0.00
TOTAL RECEIPTS		57,324,983.32	36,663,739.15	73,429,411.85	109,670,796.92	894,970.09	0.00	692,048,016.00	692,048,016.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	25,054,517.07	25,274,611.15	23,937,373.86	23,967,718.37	733,560.47		290,089,135.14	290,089,135.14
Classified Salaries	2000-2999	9,028,864.51	8,736,338.18	8,222,842.78	9,468,236.22	376,988.00		110,694,899.69	110,694,899.69
Employee Benefits	3000-3999	17,846,373.53	17,905,534.13	19,993,383.42	42,770,395.64	374,577.19		218,392,787.00	218,392,787.00
Books and Supplies	4000-4999	854,772.46	1,131,812.45	2,890,892.76	6,863,141.44	3,273,007.87		21,567,583.00	21,567,583.00
Services	5000-5999	4,032,647.90	4,508,656.25	6,791,141.93	13,288,280.14	12,176.84		60,302,231.70	60,302,231.70
Capital Outlay	6000-6999	393,626.73	(56,826.97)	399,262.36	780,739.48	127,226.75		3,110,245.00	3,110,245.00
Other Outgo	7000-7499	(147,965.99)	(48,686.01)	(420,459.38)	(598,970.82)	0.00		(1,324,014.00)	(1,324,014.00)
Interfund Transfers Out	7600-7629	117,232.79	141,595.42	0.00	4,524,040.17	0.00		8,972,017.00	8,972,017.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		57,180,069.00	57,593,034.60	61,814,437.73	101,063,580.64	4,897,537.12	0.00	711,804,884.53	711,804,884.53
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	1,216.30	(109,429.58)	0.00		944,139.12	
Accounts Receivable	9200-9299	9,519.03	(851,759.76)	2,994,061.00	(3,431,203.86)	(894,970.09)		1,237,673.03	
Due From Other Funds	9310	0.00	0.00	0.00	(177,702.66)	0.00		157,048.22	
Stores	9320	1,228.13	(14,111.14)	0.00	0.00	0.00		(8,242.06)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		10,747.16	(865,870.90)	2,995,277.30	(3,718,336.10)	(894,970.09)	0.00	2,330,618.31	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(55,419.34)	4,644,512.62	(8,268,435.89)	(1,230,806.31)	(4,897,537.12)		8,845,232.69	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		24,075,690.77	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	2,659,292.89	(2,430,525.86)	(1,801,623.97)	0.00		1,527,893.67	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(55,419.34)	7,303,805.51	(10,698,961.75)	(3,032,430.28)	(4,897,537.12)	0.00	34,448,817.13	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		66,166.50	(8,169,676.41)	13,694,239.05	(685,905.82)	4,002,567.03	0.00	(32,118,198.82)	
E. NET INCREASE/DECREASE (B - C + D)		211,080.82	(29,098,971.86)	25,309,213.17	7,921,310.46	0.00	0.00	(51,875,067.35)	(19,756,868.53)
F. ENDING CASH (A + E)		133,732,073.27	104,633,101.41	129,942,314.58	137,863,625.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								137,863,625.04	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$	2,887,000.00
Less: Amount of total liabilities reserved in budget:	$	2,887,000.00
Estimated accrued but unfunded liabilities:	$	0.00

_____ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed _____ Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: (916) 971-7268

E-mail: kristi.blandford@sanjuan.edu

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	291,541,432.00	301	6,100.00	303	291,535,332.00	305	1,086,189.00		307	290,449,143.00	309
2000 - Classified Salaries	120,995,926.00	311	95,103.00	313	120,900,823.00	315	10,895,160.00		317	110,005,663.00	319
3000 - Employee Benefits	207,581,858.00	321	9,039,440.00	323	198,542,418.00	325	7,170,860.00		327	191,371,558.00	329
4000 - Books, Supplies Equip Replace. (6500)	39,512,993.00	331	1,861,438.00	333	37,651,555.00	335	6,504,944.00		337	31,146,611.00	339
5000 - Services. . . & 7300 - Indirect Costs	88,439,145.00	341	410,584.00	343	88,028,561.00	345	34,441,416.00		347	53,587,145.00	349
				TOTAL	736,658,689.00	365			TOTAL	676,560,120.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	221,628,503.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	26,952,599.00	380
3. STRS	3101 & 3102	58,247,220.00	382
4. PERS	3201 & 3202	8,963,960.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	5,682,875.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	40,843,491.00	385
7. Unemployment Insurance	3501 & 3502	121,198.00	390
8. Workers' Compensation Insurance	3601 & 3602	4,456,845.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	3,431,295.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		370,327,986.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		259.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		29,012.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		370,298,715.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		54.73%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.73%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.27%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	676,560,120.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,826,712.32

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	299,015,162.00	301	0.00	303	299,015,162.00	305	1,135,928.00		307	297,879,234.00	309
2000 - Classified Salaries	121,269,031.00	311	27,792.00	313	121,241,239.00	315	11,441,406.00		317	109,799,833.00	319
3000 - Employee Benefits	227,443,205.00	321	9,160,613.00	323	218,282,592.00	325	8,219,208.00		327	210,063,384.00	329
4000 - Books, Supplies Equip Replace. (6500)	32,448,249.00	331	122,546.00	333	32,325,703.00	335	5,723,726.00		337	26,601,977.00	339
5000 - Services. . . & 7300 - Indirect Costs	62,657,302.00	341	206,044.00	343	62,451,258.00	345	13,808,351.00		347	48,642,907.00	349
				TOTAL	733,315,954.00	365			TOTAL	692,987,335.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	235,037,107.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	32,487,047.00	380
3. STRS.	3101 & 3102	62,066,508.00	382
4. PERS.	3201 & 3202	10,364,362.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,212,808.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	50,818,540.00	385
7. Unemployment Insurance.	3501 & 3502	130,760.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,796,855.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,577,802.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	405,491,789.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	39,256.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	405,452,533.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	58.51%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.51%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	692,987,335.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	775,210,310.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,194,461.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	35,205.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	10,188,626.00
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	7,915,165.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,663.00
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)				18,149,659.00
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	1,240,933.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				702,107,123.00

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	36,734.79
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,112.87

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	540,372,563.04	15,148.57
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)	540,372,563.04	15,148.57
B. Required effort (Line A.2 times 90%)	486,335,306.74	13,633.71
C. Current year expenditures (Line I.E and Line II.B)	702,107,123.00	19,112.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) — 41,045,855.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 573,001,168.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 7.16%

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) — 18,662,989.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 14,337,028.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	130,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	542,952.00
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)	4,213,214.43
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)	926.50
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)	37,887,909.94
9. Carry-Forward Adjustment (Part IV, Line F)	4,828,558.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,716,468.71
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	412,692,890.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,821,968.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	61,336,069.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,310,425.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	35,205.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	37,918.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,219,497.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,070,446.00
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)	54,630,562.57
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)	12,013.50
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)	2,400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,414,767.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	33,661,753.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,655,349.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	730,298,863.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.19%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.85%

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)	37,887,909.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,893,771.31
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 (5.06%) times Part III, Line B19); zero if negative	4,828,558.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.06%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.06%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,828,558.78
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)	4,828,558.78

Approved indirect cost rate:	5.06%
Highest rate used in any program:	5.06%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,386,707.00	525,567.00	5.06%
01	3010	16,942,568.00	857,294.00	5.06%
01	3182	721,092.00	36,487.00	5.06%
01	3213	9,250,075.00	468,054.00	5.06%
01	3227	52,028.00	2,601.00	5.00%
01	3310	8,681,524.00	439,285.00	5.06%
01	3311	207,044.00	10,476.00	5.06%
01	3315	411,983.00	20,846.00	5.06%
01	3327	448,889.00	22,714.00	5.06%
01	3345	4,410.00	222.00	5.03%
01	3385	154,468.00	7,816.00	5.06%
01	3395	14,630.00	740.00	5.06%
01	3550	369,894.00	18,494.00	5.00%
01	4035	2,218,048.00	112,233.00	5.06%
01	4124	439,618.00	21,982.00	5.00%
01	4127	1,798,430.00	91,001.00	5.06%
01	4201	433,762.00	21,474.00	4.95%
01	4203	1,127,197.00	56,090.00	4.98%
01	4510	32,954.00	1,667.00	5.06%
01	5630	131,638.00	6,661.00	5.06%
01	5810	196,627.00	9,949.00	5.06%
01	6010	4,929,333.00	246,467.00	5.00%
01	6053	497,408.00	25,169.00	5.06%
01	6211	567,119.00	28,696.00	5.06%
01	6266	2,701,848.00	136,713.00	5.06%
01	6318	85,852.00	4,344.00	5.06%
01	6385	206,548.00	10,452.00	5.06%
01	6387	1,986,274.00	100,506.00	5.06%
01	6388	346,310.00	17,523.00	5.06%
01	6500	79,960,418.00	4,045,997.00	5.06%
01	6515	1,805.00	91.00	5.04%
01	6520	424,258.00	21,467.00	5.06%
01	6546	2,994,174.00	151,505.00	5.06%
01	6547	2,776,591.00	140,495.00	5.06%
01	6690	3,532.00	178.00	5.04%
01	6695	321,932.00	16,290.00	5.06%
01	6770	10,806,105.00	108,061.00	1.00%
01	7085	623,709.00	31,560.00	5.06%

01	7220	108,796.00	5,504.00	5.06%
01	7399	4,666,338.00	236,117.00	5.06%
01	7412	308,273.00	15,599.00	5.06%
01	7413	165,024.00	8,350.00	5.06%
01	7435	35,490,515.00	1,795,907.00	5.06%
01	7810	415,446.00	21,022.00	5.06%
01	8150	17,775,554.00	899,527.00	5.06%
01	9010	14,213,693.00	116,948.00	0.82%
09	6266	25,602.00	1,296.00	5.06%
09	6762	83,673.00	4,234.00	5.06%
09	6770	40,843.00	409.00	1.00%
09	7412	16,878.00	854.00	5.06%
09	7413	7,475.00	378.00	5.06%
09	7435	36,790.00	1,862.00	5.06%
09	7810	1,926.00	97.00	5.04%
11	6391	2,021,091.00	101,055.00	5.00%
11	7810	121,888.00	6,168.00	5.06%
12	5025	2,368,410.00	119,084.00	5.03%
12	5059	346,659.00	17,541.00	5.06%
12	5320	85,825.00	4,343.00	5.06%
12	6105	5,128,575.00	259,506.00	5.06%
12	9010	23,168,324.00	1,031,848.00	4.45%
13	5310	15,652,843.00	792,034.00	5.06%
13	5465	2,506.00	126.00	5.03%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		59,255.00	59,255.00
2. State Lottery Revenue	8560	7,844,818.00		3,582,582.00	11,427,400.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(3,788,053.00)	3,788,053.00		0.00
7. Total Available (Sum Lines A1 through A6)		4,056,765.00	3,788,053.00	3,641,837.00	11,486,655.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	889,320.00	3,030,685.00	0.00	3,920,005.00
2. Classified Salaries	2000-2999	1,530,014.00		0.00	1,530,014.00
3. Employee Benefits	3000-3999	1,637,431.00	757,368.00	0.00	2,394,799.00
4. Books and Supplies	4000-4999	0.00		3,597,425.00	3,597,425.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,056,765.00	3,788,053.00	3,597,425.00	11,442,243.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	44,412.00	44,412.00
D. COMMENTS:					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (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	506,040,439.00	2.96%	521,016,762.00	2.82%	535,702,018.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,377,280.00	12.46%	13,919,738.00	-10.19%	12,501,310.00
4. Other Local Revenues	8600-8799	11,649,794.00	-23.24%	8,942,410.00	-44.73%	4,942,410.00
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	(98,932,535.00)	-0.72%	(98,219,171.00)	1.22%	(99,416,327.00)
6. Total (Sum lines A1 thru A5c)		431,134,978.00	3.37%	445,659,739.00	1.81%	453,729,411.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				228,296,004.00		222,297,923.00
b. Step & Column Adjustment				2,054,664.00		2,000,681.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,052,745.00)		(872.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	228,296,004.00	-2.63%	222,297,923.00	0.90%	224,297,732.00
2. Classified Salaries						
a. Base Salaries				72,374,834.00		64,331,248.00
b. Step & Column Adjustment				651,374.00		578,981.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,694,960.00)		(515.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,374,834.00	-11.11%	64,331,248.00	0.90%	64,909,714.00
3. Employee Benefits	3000-3999	140,725,951.00	-4.74%	134,055,024.00	2.09%	136,855,295.00
4. Books and Supplies	4000-4999	12,641,627.00	-29.14%	8,957,607.00	28.76%	11,533,624.00
5. Services and Other Operating Expenditures	5000-5999	39,442,506.00	-5.00%	37,471,399.00	2.67%	38,472,248.00
6. Capital Outlay	6000-6999	2,582,951.00	3.76%	2,680,191.00	-16.67%	2,233,493.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	3.45%	1,327,009.00	3.30%	1,370,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,763,393.00)	-3.69%	(13,255,084.00)	0.71%	(13,349,049.00)
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)		483,583,264.00	-5.32%	457,865,317.00	1.85%	466,323,823.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(52,448,286.00)		(12,205,578.00)		(12,594,412.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		179,895,952.00		127,447,666.00		115,242,088.00
2. Ending Fund Balance (Sum lines C and D1)		127,447,666.00		115,242,088.00		102,647,676.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	297,094.28		297,094.28		297,094.28
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	19,158,205.63		16,095,102.63		11,649,057.06
d. Assigned	9780	13,314,029.55		15,872,769.55		19,797,232.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
2. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		127,447,666.00		115,242,088.00		102,647,676.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
c. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		94,678,336.54		82,977,121.54		70,904,292.11

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.

For 2026-27: Decrease of 6.52 Certificated FTE for a reduction in base ratio, elimination of both 71 Certificated FTE, 175 Classified FTE, and discretionary salaries that had previously been funded by one-time funds and were carried over for one year with unrestricted dollars, and negotiated salary increases.

Description	Object Codes	2025-26 Budget (Form 01) (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	2,654,305.00	0.00%	2,654,305.00	0.00%	2,654,305.00
2. Federal Revenues	8100-8299	35,144,536.00	-2.90%	34,125,974.00	-0.79%	33,856,936.00
3. Other State Revenues	8300-8599	106,109,849.00	-0.73%	105,338,947.00	0.80%	106,185,365.00
4. Other Local Revenues	8600-8799	8,026,712.00	-24.63%	6,049,880.00	0.70%	6,091,927.00
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	98,932,535.00	-0.72%	98,219,171.00	1.22%	99,416,327.00
6. Total (Sum lines A1 thru A5c)		250,867,937.00	-1.79%	246,388,277.00	0.74%	248,204,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,719,158.00		67,791,212.00
b. Step & Column Adjustment				636,472.00		610,121.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,564,418.00)		(544,799.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,719,158.00	-4.14%	67,791,212.00	0.10%	67,856,534.00
2. Classified Salaries						
a. Base Salaries				48,894,197.00		46,363,652.00
b. Step & Column Adjustment				440,048.00		417,273.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,970,593.00)		(142,417.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,894,197.00	-5.18%	46,363,652.00	0.59%	46,638,508.00
3. Employee Benefits	3000-3999	86,717,254.00	-2.74%	84,337,763.00	1.27%	85,405,827.00
4. Books and Supplies	4000-4999	19,806,622.00	-36.33%	12,609,976.00	35.67%	17,107,850.00
5. Services and Other Operating Expenditures	5000-5999	26,037,292.00	-12.31%	22,830,833.00	1.23%	23,112,335.00
6. Capital Outlay	6000-6999	730,054.00	-41.09%	430,054.00	-13.00%	374,161.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,940,897.00	-4.13%	10,488,957.00	0.57%	10,549,256.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,972,017.00	0.00%	8,972,017.00	0.00%	8,972,017.00
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)		272,932,595.00	-6.96%	253,939,568.00	2.44%	260,131,592.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(22,064,658.00)		(7,551,291.00)		(11,926,732.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		64,792,338.00		42,727,680.00		35,176,389.00
2. Ending Fund Balance (Sum lines C and D1)		42,727,680.00		35,176,389.00		23,249,657.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	42,727,680.00		35,176,389.00		23,249,657.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,727,680.00		35,176,389.00		23,249,657.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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.

For 2026-27: Negotiated salary increases, reduction of 12.48 Certificated FTE, and 67 Classified FTE from the expiration of various state grants and program changes aligning salaries to restricted budgets available. For 2027/28: Discretionary salary reductions to align to anticipated restricted revenues.

Description	Object Codes	2025-26 Budget (Form 01) (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	508,694,744.00	2.94%	523,671,067.00	2.80%	538,356,323.00
2. Federal Revenues	8100-8299	35,144,536.00	-2.90%	34,125,974.00	-0.79%	33,856,936.00
3. Other State Revenues	8300-8599	118,487,129.00	0.65%	119,258,685.00	-0.48%	118,686,675.00
4. Other Local Revenues	8600-8799	19,676,506.00	-23.81%	14,992,290.00	-26.40%	11,034,337.00
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%	0.00
6. Total (Sum lines A1 thru A5c)		682,002,915.00	1.47%	692,048,016.00	1.43%	701,934,271.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				299,015,162.00		290,089,135.00
b. Step & Column Adjustment				2,691,136.00		2,610,802.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,617,163.00)		(545,671.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	299,015,162.00	-2.99%	290,089,135.00	0.71%	292,154,266.00
2. Classified Salaries						
a. Base Salaries				121,269,031.00		110,694,900.00
b. Step & Column Adjustment				1,091,422.00		996,254.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,665,553.00)		(142,932.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,269,031.00	-8.72%	110,694,900.00	0.77%	111,548,222.00
3. Employee Benefits	3000-3999	227,443,205.00	-3.98%	218,392,787.00	1.77%	222,261,122.00
4. Books and Supplies	4000-4999	32,448,249.00	-33.53%	21,567,583.00	32.80%	28,641,474.00
5. Services and Other Operating Expenditures	5000-5999	65,479,798.00	-7.91%	60,302,232.00	2.13%	61,584,583.00
6. Capital Outlay	6000-6999	3,313,005.00	-6.12%	3,110,245.00	-16.16%	2,607,654.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	3.16%	1,442,113.00	3.03%	1,485,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,822,496.00)	-2.00%	(2,766,127.00)	1.22%	(2,799,793.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,972,017.00	0.00%	8,972,017.00	0.00%	8,972,017.00
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)		756,515,859.00	-5.91%	711,804,885.00	2.06%	726,455,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(74,512,944.00)		(19,756,869.00)		(24,521,144.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		244,688,290.00		170,175,346.00		150,418,477.00
2. Ending Fund Balance (Sum lines C and D1)		170,175,346.00		150,418,477.00		125,897,333.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	297,094.28		297,094.28		297,094.28
b. Restricted	9740	42,727,680.00		35,176,389.00		23,249,657.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	19,158,205.63		16,095,102.63		11,649,057.06
d. Assigned	9780	13,314,029.55		15,872,769.55		19,797,232.55
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
2. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		170,175,346.00		150,418,477.00		125,897,333.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,130,317.20		14,236,097.69		14,529,108.31
c. Unassigned/Unappropriated	9790	79,548,019.34		68,741,023.85		56,375,183.80
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		94,678,336.54		82,977,121.54		70,904,292.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.52%		11.66%		9.76%
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					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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)		830,583.00		859,596.00		893,443.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		36,537.18		36,325.51		36,113.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		756,515,859.00		711,804,885.00		726,455,415.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		756,515,859.00		711,804,885.00		726,455,415.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,130,317.18		14,236,097.70		14,529,108.30
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,130,317.18		14,236,097.70		14,529,108.30
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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	36,537
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	36,171	36,813		
Charter School		210		
Total ADA	**36,171**	**37,023**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	35,124	35,699		
Charter School				
Total ADA	**35,124**	**35,699**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	35,778	36,393		
Charter School		0		
Total ADA	**35,778**	**36,393**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	36,537			
Charter School	0			
Total ADA	**36,537**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	36,537
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	37,597	37,902		
Charter School				
Total Enrollment	**37,597**	**37,902**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	37,911	38,209		
Charter School				
Total Enrollment	**37,911**	**38,209**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	38,475	39,199		
Charter School				
Total Enrollment	**38,475**	**39,199**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	39,355			
Charter School				
Total Enrollment	**39,355**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	34,596	37,902	
Charter School	210	0	
Total ADA/Enrollment	**34,806**	**37,902**	**91.8%**
Second Prior Year (2023-24)			
District Regular	35,467	38,209	
Charter School	0		
Total ADA/Enrollment	**35,467**	**38,209**	**92.8%**
First Prior Year (2024-25)			
District Regular	36,393	39,199	
Charter School			
Total ADA/Enrollment	**36,393**	**39,199**	**92.8%**
		Historical Average Ratio:	92.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.0%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	36,537	39,355		
Charter School	0			
Total ADA/Enrollment	**36,537**	**39,355**	**92.8%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	36,326	39,127		
Charter School				
Total ADA/Enrollment	**36,326**	**39,127**	**92.8%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	36,114	38,899		
Charter School				
Total ADA/Enrollment	**36,114**	**38,899**	**92.8%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	36,478.09	36,622.43	36,410.76	36,199.09
b.	Prior Year ADA (Funded)		36,478.09	36,622.43	36,410.76
c.	Difference (Step 1a minus Step 1b)		144.34	(211.67)	(211.67)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.40%	(.58%)	(.58%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		487,172,084.00	506,040,439.00	521,016,762.00
b1.	COLA percentage		1.07%	2.30%	3.02%
b2.	COLA amount (proxy for purposes of this criterion)		5,212,741.30	11,638,930.10	15,734,706.21
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.30%	3.02%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.47%	1.72%	2.44%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**0.47% to 2.47%**	**0.72% to 2.72%**	**1.44% to 3.44%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	149,727,653.00	149,727,653.00	149,727,653.00	149,727,653.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	524,351,678.00	543,349,290.00	558,552,526.00	573,466,568.00
District's Projected Change in LCFF Revenue:		3.62%	2.80%	2.67%
LCFF Revenue Standard		**0.47% to 2.47%**	**0.72% to 2.72%**	**1.44% to 3.44%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	The increase is based on COLA projections and enrollment changes.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	320,859,766.70	350,452,549.50	91.6%
Second Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
First Prior Year (2024-25)	376,044,959.00	422,469,702.00	89.0%
		Historical Average Ratio:	90.4%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**87.4% to 93.4%**	**87.4% to 93.4%**	**87.4% to 93.4%**

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	441,396,789.00	483,583,264.00	91.3%	Met
1st Subsequent Year (2026-27)	420,684,195.00	457,865,317.00	91.9%	Met
2nd Subsequent Year (2027-28)	426,062,741.00	466,323,823.00	91.4%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.47%	1.72%	2.44%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-8.53% to 11.47%**	**-8.28% to 11.72%**	**-7.56% to 12.44%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.53% to 6.47%	-3.28% to 6.72%	-2.56% to 7.44%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	54,962,988.00		
Budget Year (2025-26)	35,144,536.00	(36.06%)	Yes
1st Subsequent Year (2026-27)	34,125,974.00	(2.90%)	No
2nd Subsequent Year (2027-28)	33,856,936.00	(.79%)	No

Explanation: (required if Yes)
The reduction is due to the expiration of COVID related resources and the Universal Pre-K Implementation grant. Also included are adjustments for the Title(s) program funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	111,927,241.00		
Budget Year (2025-26)	118,487,129.00	5.86%	No
1st Subsequent Year (2026-27)	119,258,685.00	.65%	No
2nd Subsequent Year (2027-28)	118,686,675.00	(.48%)	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	31,977,064.00		
Budget Year (2025-26)	19,676,506.00	(38.47%)	Yes
1st Subsequent Year (2026-27)	14,992,290.00	(23.81%)	Yes
2nd Subsequent Year (2027-28)	11,034,337.00	(26.40%)	Yes

Explanation: (required if Yes)
The net decrease in 2025-26 is due to a reduced interest estimate, prior year Medi-Cal billing revenue and a grant for propane buses being spent in 2025-26. Donations and Misc revenue are budgeted when received. The net decrease in 2026-27 is due to reductions in interest estimate combined with Afghan and Ukrainian Support grants ending. The decrease in 2027-28 in due to a further reduction of interest estimate.

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

First Prior Year (2024-25)	38,787,993.00		
Budget Year (2025-26)	32,448,249.00	(16.34%)	Yes
1st Subsequent Year (2026-27)	21,567,583.00	(33.53%)	Yes
2nd Subsequent Year (2027-28)	28,641,474.00	32.80%	Yes

Explanation: (required if Yes)

The net decrease in 2025-26 is due to reduced expenditures for E-Rate projects and Chromebook purchases made in 2024-25, increased textbook adoption costs and reductions for the expiration of several grants, including ASES, Strong Workforce, School Food Best Practices, COVID related resources and the Learning Recovery Block grant. Donations and misc. revenues are not budgeted until received. The net decrease in 2026-27 is due to a textbook adoption in 2025-26 and reductions for the expiration of several grants including Universal Pre-K Implementation, Educator Effectiveness, Art, Music and Instructional Materials Disc. Block grant, Learning Communities and Afghan Supports. The increase in 2027-28 is due to textbook adoption projected costs.

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

First Prior Year (2024-25)	90,779,980.00		
Budget Year (2025-26)	65,479,798.00	(27.87%)	Yes
1st Subsequent Year (2026-27)	60,302,232.00	(7.91%)	Yes
2nd Subsequent Year (2027-28)	61,584,583.00	2.13%	No

Explanation: (required if Yes)

The net decrease in 2025-26 is due to reducing Special Education sub-agreements, the expiration of several grants including COVID related resources, Learning Recovery Emergency Block grant and one-time expenses in LCAP and Title spending plan adjustments. Donations are budgeted when received. The net decrease in 2026-27 is due to textbook adoption projections, and the expiration of several grants including Universal Pre-K implementation, Educator Effectiveness, LCSSP, Afghan Support, Ukrainian Support grants.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	198,867,293.00		
Budget Year (2025-26)	173,308,171.00	(12.85%)	Not Met
1st Subsequent Year (2026-27)	168,376,949.00	(2.85%)	Met
2nd Subsequent Year (2027-28)	163,577,948.00	(2.85%)	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	129,567,973.00		
Budget Year (2025-26)	97,928,047.00	(24.42%)	Not Met
1st Subsequent Year (2026-27)	81,869,815.00	(16.40%)	Not Met
2nd Subsequent Year (2027-28)	90,226,057.00	10.21%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

The reduction is due to the expiration of COVID related resources and the Universal Pre-K Implementation grant. Also included are adjustments for the Title(s) program funding.

Explanation: Other State Revenue

(linked from 6B
if NOT met)

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

The net decrease in 2025-26 is due to a reduced interest estimate, prior year Medi-Cal billing revenue and a grant for propane buses being spent in 2025-26. Donations and Misc revenue are budgeted when received. The net decrease in 2026-27 is due to reductions in interest estimate combined with Afghan and Ukrainian Support grants ending. The decrease in 2027-28 in due to a further reduction of interest estimate.

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

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

The net decrease in 2025-26 is due to reduced expenditures for E-Rate projects and Chromebook purchases made in 2024-25, increased textbook adoption costs and reductions for the expiration of several grants, including ASES, Strong Workforce, School Food Best Practices, COVID related resources and the Learning Recovery Block grant. Donations and misc. revenues are not budgeted until received. The net decrease in 2026-27 is due to a textbook adoption in 2025-26 and reductions for the expiration of several grants including Universal Pre-K Implementation, Educator Effectiveness, Art, Music and Instructional Materials Disc. Block grant, Learning Communities and Afghan Supports. The increase in 2027-28 is due to textbook adoption projected costs.

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

The net decrease in 2025-26 is due to reducing Special Education sub-agreements, the expiration of several grants including COVID related resources, Learning Recovery Emergency Block grant and one-time expenses in LCAP and Title spending plan adjustments. Donations are budgeted when received. The net decrease in 2026-27 is due to textbook adoption projections, and the expiration of several grants including Universal Pre-K implementation, Educator Effectiveness, LCSSP, Afghan Support, Ukrainian Support grants.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 830,583.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	733,040,964.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	733,040,964.00	21,991,228.92	21,991,230.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,895,349.00	12,764,450.46	15,429,020.60
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	75,843,510.43	118,755,219.15	101,727,519.60
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	87,738,859.43	131,519,669.61	117,156,540.20
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	594,767,446.26	638,222,523.03	771,451,030.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	5,990,860.64	6,274,960.00	809,064.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	600,758,306.90	644,497,483.03	772,260,094.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.6%	20.4%	15.2%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.9%**	**6.8%**	**5.1%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	40,122,765.45	352,133,760.00	N/A	Met
Second Prior Year (2023-24)	51,741,236.20	376,935,822.67	N/A	Met
First Prior Year (2024-25)	(7,606,694.00)	422,493,013.00	1.8%	Met
Budget Year (2025-26) (Information only)	(52,448,286.00)	483,583,264.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	36,622
District's Fund Balance Standard Percentage Level:	**.7%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	89,976,380.23	95,638,643.18	N/A	Met
Second Prior Year (2023-24)	112,265,815.18	135,761,408.63	N/A	Met
First Prior Year (2024-25)	158,662,822.00	187,502,646.00	N/A	Met
Budget Year (2025-26) (Information only)	179,895,952.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	189,738,692.39	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $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 the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	36,537	36,326	36,114
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	830,583.00	859,596.00	893,443.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	756,515,859.00	711,804,885.00	726,455,415.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	756,515,859.00	711,804,885.00	726,455,415.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,130,317.18	14,236,097.70	14,529,108.30
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**15,130,317.18**	**14,236,097.70**	**14,529,108.30**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,130,317.20	14,236,097.69	14,529,108.31
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	79,548,019.34	68,741,023.85	56,375,183.80
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	94,678,336.54	82,977,121.54	70,904,292.11
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.52%	11.66%	9.76%
	District's Reserve Standard (Section 10B, Line 7):	**15,130,317.18**	**14,236,097.70**	**14,529,108.30**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — 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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(101,562,126.00)			
Budget Year (2025-26)	(98,932,535.00)	(2,629,591.00)	(2.6%)	Met
1st Subsequent Year (2026-27)	(98,219,171.00)	(713,364.00)	(.7%)	Met
2nd Subsequent Year (2027-28)	(99,416,327.00)	1,197,156.00	1.2%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2024-25)	1,500.00			
Budget Year (2025-26)	0.00	(1,500.00)	(100.0%)	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2024-25)	8,998,788.00			
Budget Year (2025-26)	8,972,017.00	(26,771.00)	(.3%)	Met
1st Subsequent Year (2026-27)	8,972,017.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	8,972,017.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 01/OB 8571-8572 and 8611-8612	FD 51/ OB 7438/7439	733,023,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	Various	8,266,420
Other Long-term Commitments (do not include OPEB):				
TOTAL:				741,290,216

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget 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				
Certificates of Participation				
General Obligation Bonds	89,829,122	101,030,586	94,704,678	102,016,492
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	89,829,122	101,030,586	94,704,678	102,016,492
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (required if Yes to increase in total annual payments)	The district has taken on additional bond debt which increases the payments due in the out years.

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
17,943,915	0

4. OPEB Liabilities

a. Total OPEB liability	116,864,462.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	116,864,462.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/20/2023

5. OPEB Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	12,090,922.00	11,959,403.00	11,959,403.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	9,998,212.00	9,440,217.00	9,510,444.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,390,261.00	7,500,000.00	7,500,000.00
d. Number of retirees receiving OPEB benefits	391.00	411.00	411.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

Dental and Workers Comp

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	18,287,118.00	18,396,841.00	18,396,841.00
b. Amount contributed (funded) for self-insurance programs	18,287,118.00	18,396,841.00	18,396,841.00

S8. Status of Labor Agreements

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

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

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2,456	2,467	2,377	2,377

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: May 14, 2024

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification: May 03, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget 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	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	2,240	2,218	1,976	1,976

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jul 30, 2024

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	323	326	324	324

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations were completed in 2024/2025 and were included in the budget projections in the 2nd Interim report for the budget year 2025/2026 and 2026/2027.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
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

	Budget 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	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	No
2. Adoption date of the LCAP or an update to the LCAP.	

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)	

End of School District Budget Criteria and Standards Review

OTHER INFORMATION

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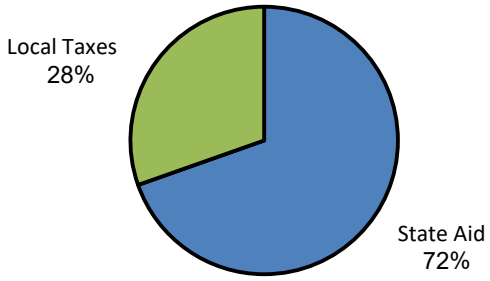
Education Protection Account (EPA)

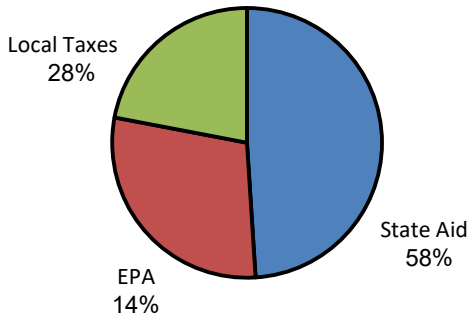
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2025-26, the reduction is approximately 14% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013−14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2025-26.

Education Protection Account, Fund 01, Resource 1400

Projected Expenditures through: June 30, 2026

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	75,720,913
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		75,720,913
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	75,720,913
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		75,720,913
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**-**

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2026

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	606,182
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
TOTAL AVAILABLE		606,182
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	606,182
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		606,182
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**0**

2025-26 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

		2025-26	2026-27	2027-28
Total General Fund Expenditures & Other Uses		$ 756,515,859	$ 711,804,885	$ 726,455,415
Minimum Reserve requirement	2%	$ 15,130,317	$ 14,236,098	$ 14,529,108
General Fund (Combined Ending Fund Balance)		$ 170,175,346	$ 150,418,477	$ 125,897,333
Special Reserve Fund EFB		$ -	$ -	$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 297,094	$ 297,094	$ 297,094
Restricted		$ 42,727,680	$ 35,176,389	$ 23,249,657
Committed		$ 19,158,206	$ 16,095,103	$ 11,649,057
Assigned		$ 13,314,030	$ 15,872,770	$ 19,797,233
Reserve for economic uncertainties		$ 15,130,317	$ 14,236,098	$ 14,529,108
Unassigned and Unappropriated		$ 79,548,019	$ 68,741,024	$ 58,375,184
Subtotal Assigned, Unassigned & Unappropriated		$ 107,992,366	$ 98,849,892	$ 92,701,525
Total Components of ending balance		$ 170,175,346	$ 150,418,478	$ 127,897,333
Assigned & Unassigned balances above the minimum reserve requirement		$ 155,045,029	$ 136,182,380	$ 113,368,225

Statement of Reasons		
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:		
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	$	18,747,186
Additional Economic Uncertainty @ 1%		$7,752,630
Total Needs	$	26,499,816
Remaining Balance	**$**	**128,545,213**

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	36,392.84	36,537.18	36,325.51	36,113.84
Funded	36,478.09	36,622.43	36,410.76	36,199.09
Funded change from prior year	664.69	144.34	(211.67)	(211.67)
Funded % change from prior	1.86%	0.40%	-0.58%	-0.58%
LCFF REVENUES				
State Funded COLA	1.07%	2.30%	3.02%	3.42%
LCFF Targeted Student %, 3 yr avg	61.73%	63.10%	63.84%	63.84%
Supplemental Grant Growth	$ 4,132,552	$ 2,554,339	$ 1,922,341	$ 1,549,339
Concentration Grant Growth	$ 9,427,069	$ 4,237,032	$ 2,605,377	$ 697,250
Base Grant Growth	$ 11,199,217	$ 11,369,438	$ 10,188,059	$ 12,134,552
TOTAL LCFF FUNDING	**$ 487,172,084**	**$ 506,040,439**	**$ 521,016,762**	**$ 535,702,018**
Transportation and TIIG	$ 8,071,582	$ 8,203,172	$ 8,379,930	$ 8,586,145
Transitional K Add-on	$ 2,200,517	$ 2,776,473	$ 2,860,261	$ 2,958,161
Supplemental Grant	$ 50,443,644	$ 52,997,983	$ 54,920,324	$ 56,469,663
Concentration Grant	$ 17,873,458	$ 22,110,490	$ 24,715,867	$ 25,413,117
Base Grant	$ 408,582,883	$ 419,952,321	$ 430,140,380	$ 442,274,932
	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	**$ 12,805**	**$ 13,138**	**$ 13,551**	**$ 14,014**
Supplemental Grant	**$ 1,383**	**$ 1,447**	**$ 1,508**	**$ 1,560**
$ Growth from prior year	$ 90	$ 64	$ 61	$ 52
Concentration Grant	**$ 490**	**$ 604**	**$ 679**	**$ 702**
$ Growth from prior year	$ 254	$ 114	$ 75	$ 23
Base Grant	**$ 11,201**	**$ 11,467**	**$ 11,814**	**$ 12,218**
$ Growth from prior year	$ 105	$ 266	$ 346	$ 404
Transportation and TIIG	**$ 221**	**$ 224**	**$ 229**	**$ 236**
FEDERAL REVENUES				
Special Education-restricted	$ 11,199,621	$ 11,105,895	$ 11,105,895	$ 11,105,895
Change from prior year	$ (4,140,395)	$ (93,726)	$ -	$ -
Title I, NCLB, Part A, Low Income - restricted	$ 17,785,757	$ 17,032,541	$ 17,032,541	$ 17,032,541
Change from prior year	$ (988,034)	$ (753,216)	$ -	$ -
All Other Federal Programs - unrestricted & restricted	$ 25,977,610	$ 7,006,100	$ 5,987,538	$ 5,718,500
Change from prior year	$ (28,394,100)	$ (18,971,510)	$ (1,018,562)	$ (269,038)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	$ 36,459,426	$ 37,491,212	$ 38,615,449	$ 39,927,042
Change from prior year	$ 36,949	$ 1,031,786	$ 1,124,237	$ 1,311,593
Special Education Mental Health - restricted (RS 3327 & 6546)	$ 3,629,813	$ 3,641,739	$ 3,624,250	$ 3,606,761
Change from prior year	$ 41,996	$ 11,926	$ (17,489)	$ (17,489)
Mandate Block Grant	$ 1,743,980	$ 1,827,952	$ 1,892,772	$ 1,892,772
Change from prior year	$ 57,648	$ 83,972	$ 64,820	$ -
Lottery-unrestricted	$ 7,795,876	$ 7,305,877	$ 7,263,650	$ 7,221,424
Change from prior year	$ 273,335	$ (489,999)	$ (42,227)	$ (42,226)
$ per qualified ADA	$ 211	$ 191	$ 191	$ 191
Lottery-restricted	$ 3,560,539	$ 3,136,554	$ 3,118,426	$ 3,100,297
Change from prior year	$ (367,574)	$ (423,985)	$ (18,128)	$ (18,129)
$ per qualified ADA	$ 102	$ 82	$ 82	$ 82
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	$ 31,977,064	$ 19,676,506	$ 14,992,290	$ 11,034,337
Change from prior year	$ 158,411	$ (12,300,558)	$ (4,684,216)	$ (3,957,953)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,514.44	1,537.89	1,531.83	1,531.83
Change from prior year	33.82	23.45	(6.06)	-
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(31.34)	(1.28)	(1.74)	(1.74)
Change from prior year	(12.32)	30.06	(0.46)	-
Reg. Ed. Other Certificated	102.03	99.71	99.71	99.71
Change from prior year	(0.70)	(2.32)	0.00	0.00
Supplemental Grant	215.34	135.42	123.42	123.42
Change from prior year	18.10	(79.93)	(12.00)	0.00
Expense	$ 23,052,664	$ 17,646,759	$ 16,130,564	$ 16,275,739
Change from prior year	$ 3,387,902	$ (5,405,905)	$ (1,516,195)	$ 145,175
Classified				
Reg. Ed. based on enrollment	194.25	194.38	194.38	194.38
Change from prior year	-	0.13	-	-
Reg. Ed. Classified Other, includes reductions	650.39	779.21	693.88	693.88
Change from prior year	4.47	128.82	(85.33)	-
Supplemental Grant	185.77	432.44	175.25	175.25
Change from prior year	16.46	246.67	3.71	0.00
Expense	$ 7,332,390	$ 12,891,528	$ 8,673,629	$ 8,751,692
Change from prior year	$ 1,487,337	$ 5,559,138	$ (4,217,899)	$ 78,063

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	83.07	86.63	86.63	86.63
Change from prior year	(7.93)	3.56	0.00	-
Reg. Ed. Other Management, including reductions	46.47	45.29	45.29	45.29
Change from prior year	1.70	(1.19)	-	-
Other Staffing Costs				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	$ 4,123,751	$ 4,817,739	$ 4,906,266	$ 4,680,314
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	$ 42,322,970	$ 54,070,946	$ 49,718,180	$ 47,817,875
Change due to enrollment & rate change	$ 5,119,651	$ 11,747,976	$ (4,352,766)	$ (1,900,305)
Premium rate change; % annualized	1.52%	3.50%	3.00%	3.00%
Retiree Medical Insurance	$ 5,317,941	$ 6,245,601	$ 5,825,874	$ 5,878,274
Change due to salary & rate changes	$ 586,834	$ 927,660	$ (419,727)	$ 52,400
Workers' Compensation Insurance	$ 4,644,129	$ 5,399,562	$ 5,130,662	$ 5,176,813
Change due to salary & rate changes	$ 402,338	$ 1,455,433	$ (268,900)	$ 46,151
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	$ 36,965,629	$ 42,457,905	$ 42,458,903	$ 42,840,867
Change due to salary & rate changes	$ 3,173,384	$ 5,492,276	$ 998	$ 381,964
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	$ 15,642,870	$ 19,373,114	$ 17,305,106	$ 18,044,900
Change due to salary & rate changes	$ 2,523,308	$ 3,730,244	$ (2,068,008)	$ 739,795
% of qualified payroll	27.050%	26.810%	26.90%	27.80%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Supplies and Materials				
Transportation Fuel and Supplies	$ 1,220,968	$ 1,367,216	$ 1,367,216	$ 1,394,560
Change from prior year	$ 39,568	$ 146,248	$ -	$ 27,344
COLA %	3%	12%	0%	2%
Services and Operating				
Utilities (electric, gas, water, etc.)	$ 10,581,074	$ 11,035,244	$ 11,357,473	$ 11,664,125
Change from prior year	$ 353,191	$ 454,170	$ 322,229	$ 306,652
Inflation % increase	3.41%	4.29%	2.92%	2.70%
Property and Liability Insurance	$ 5,230,322	$ 6,002,895	$ 6,178,180	$ 6,344,990
Change from prior year	$ 1,191,156	$ 772,573	$ 175,285	$ 166,811
Inflation % increase	29.39%	14.77%	2.92%	2.70%
Board Election	$ 138,859	$ 138,859	$ -	$ 190,000
Change from prior year	$ (15,983)	$ -	$ (138,859)	$ 190,000
Deferred Maintenance Transfer Out	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Change from prior year, Base $ RRMA	$ -	$ -	$ -	$ -
Special Education Contribution (all RS-obj 8981)	$ 79,437,254	$ 76,727,263	$ 77,362,875	$ 77,824,487
Change from prior year	$ 29,972,513	$ (2,709,991)	$ 635,612	$ 461,612
System of Professional Growth	$ -	$ -	$ 72,972	$ 72,972
Change from prior year	$ -	$ -	$ 72,972	$ -
Restricted Maintenance Account	$ 21,930,644	$ 21,997,230	$ 20,580,873	$ 21,095,758
Change from prior year	$ 4,820,252	$ 66,586	$ (1,416,357)	$ 514,885

2025-26 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT STANDARDS
Division of Teaching and Learning

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations *which could be determined by the Superintendent or designee as needed.*

(Changes from prior publication are identified by a ~~strikethrough~~ or red font.)

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
1. Principals ~~Principal K-8 Stipends~~	1.00 FTE per school ~~1.00 FTE per each K-8 school~~	Schools with enrollment below 275 will require additional District assignment for administrators.
2. Vice-Principals	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. Teachers Grade TK Grades K- 3	 1.00 FTE for every 24.0 students; dependent on having ~~an Instructional Assistant I (IA I)~~ Elementary Paraeducators for every 24.0 students described in 7. 1.00 FTE for every 25.54 students (CSR/Grade Span Adj.) SJTA Agreement - Class Size Loading Ratio / Max Class Size ~~TK~~ - 3: 26 / 27	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size: Per Ed Code 48000(g)(3)(A)~~: Transitional Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA I.~~ Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students. Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained Grade 6-8* departmentalized	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6 1 teacher to 32.15 students grades 6-8 SJTA Agreement - Class Size Loading Ratio / Max Class Size 4-6: 26 / 29 (6)-7-8*: 33 / 36	Per agreement with San Juan Teachers Assoc. June 10, 2015. Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers (Specialists) for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers (Specialists)	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional ~~2.95~~ 1.80 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a ~~.4~~ .6 Music Lead and ~~.4~~ .6 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	Stipend per K-8 School based on number of practitioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Counselors	0.2 FTE per K-8 School	
5. Intervention / Support	3.0 FTE School Social Worker	
6. Secretarial/Clerical	Basic Staff: · Elem. School Secretary: 1.00 FTE per school, 10.5 · Intermediate Clerk Typist: 0.75 FTE per school, 10 Additional Staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

A. ELEMENTARY SCHOOLS

PERSONNEL	ALLOCATION	COMMENTS
7. ~~Instructional Assistant I~~ *Elementary Paraeducator*	2 x 0.75 FTE per TK classroom for 2025-26 Elementary Paraeducator is 9 months/6 hrs.	~~Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.~~ *For the 2025-26 school year and onwards, the adult-to-student ratio will increase to 1 adult for every 10 students*
8. School Playground Rec Aides	· Up to 400 = 4 hours ·401 to 500 = 5 hours ·501 to 600 = 6 hours ·601 to 5000 = 7 hours	Allocation is based on CALPADS enrollment
9. Grades TK- 5 & self-contained 6th Equity Days	To be determined after staffing	Allocation shall be 1 day per member.
10. Campus Monitors	1.0 FTE for all K-8 schools w/o a vice principal	
11. International Baccalaureate Primary Years Program	$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
12. Montessori Program		Funding to provide the minimally required training and certification including another age/grade span certification when it is necessary.
13. Operations	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
14. Instructional Materials Allocation (IMA)	~~$81.43~~ $83.81 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support and SIS printing. *Allocation is based on CALPADS enrollment*
15. Prep Supplies	$500 per FTE for Art, Music, Other and P.E. Specialist	

B. MIDDLE SCHOOLS (MS)

PERSONNEL	ALLOCATION	COMMENTS
1. Principals	1.0 FTE per school	
2. Vice-Principals	~~A total of 10.0 FTEs for all Middle Schools to be assigned by Superintendent or designee.~~ *1.0 FTE per school* *2.0 FTE per school with an enrollment of 1,000*	~~1.0 FTE per school~~ ~~2.0 FTE per school with an enrollment of 1,000~~
3. Teachers Grades 6-8	1 teacher to 27.6 students SJTA Agreement - Class Size (6)7 - 8 33 36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	~~6.6~~ ~~4.6~~ FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Instructional Assistants	None	
5. Counselors	1.00 FTE per school ~~Total of 9.0 FTEs for all Middle Schools~~	
6. Media/Library Technicians	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. Secretarial/Clerical	Basic staff: · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. Additional Staff (ICT): 0.75 FTE per school, 10 months/6 hrs. (for attendance) · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. Campus Monitors	1.0 FTE per site	
9. Duty Relief	$24.37 per student	Allocation is based on CALPADS enrollment
10. International Baccalaureate Middle Years Program	$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased $25,000 in 2015-16. Staffing currently part of off ratio.
11. Articulation	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
12. Operations a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.
13. Athletics	Middle school site allocation is 1 head coach & 1 assistant coach	

SUPPLIES & MISC.	ALLOCATION	COMMENTS
14. Instructional Materials Allocation	~~$86.79~~ $89.32 per student enrolled	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical support. Allocation is based on CALPADS enrollment.
15. After School Detention	$1,420.00 per Site	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
1. Principals	1.00 FTE per school	
2. Vice Principals	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750 ~~Total of 18.0 FTEs for all High Schools~~ Schools with less than 3 VP's will be provided an additional $9,000, for Extra Safety and Support.	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. Teachers Grades 9-12	1.00 FTE for every 27.8 students Loading Ratio / Max Class Size 9 - 12: 33 / 36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	2.87 FTE	IB & Contractual Requirement
ROP/CTE/School to Career	~~14.90~~ 15.10 FTE's for all High Schools	
Department Chair Stipends	Stipends per school: Stipends based on number of practitioners per subject area	
High School Stipends	3 Curriculum Facilitator stipends per site	Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. Counselors	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 ~~Total of 22.0 FTEs for all High Schools~~	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
5. Intervention / Support	2.1 FTE At Risk Case Manager	
6. Librarians	1.00 FTE per school	
7. Instructional Assistants	None	

C. HIGH SCHOOLS (HS)

PERSONNEL	ALLOCATION	COMMENTS
8. Secretarial/Clerical	Basic staff: · School Secretary II: 1.00 FTE per school, 12 months/8hrs. · School Secretary I: 2.00 FTE per school, 11 months/8hrs. each · School Controller: 1.00 FTE per school, 12 months/8hrs. · Sr. Records & Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.) · ICT: 1.0 FTE per school (10 months/8 hrs.) Additional Staff (ICT): · 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.) · 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each) · 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. Campus Monitors	2.0 FTE per school	
10. Civitas Program	$40,000	Allocation can be used to fund personnel. Increased $15,000 in 2015-16
11. International Baccalaureate Diploma Program	$120,000	Allocation can be used to fund personnel. Increased $50,000 in 2015-16
12. International Studies Program	$25,000	Allocation can be used to fund personnel.
13. Operations	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. Athletics	Regular high school site allocation is 22 varsity coaches, 20 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 11 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule. Nurse - Attendance at an athletic event $76/event.

SUPPLIES & MISC	ALLOCATION	COMMENTS
15. Instructional Materials Allocation	~~$105.30~~ $108.47 per student enrolled at a traditional site and ~~$106.37~~ $109.48 per student enrolled at a block scheduled site.	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing and Clerical/ICT support. Allocation is based on CALPADS enrollment.
16. After School Detention	$2,440.00 per Site	
17. Girls Athletics	$2,000.00 per Site	

D. K-12

PERSONNEL	ALLOCATION	COMMENTS
1. Non-ratio Certificated Staffing	~~1.0 FTE Teacher On Special Assignment TOSA~~ ~~1.0 FTE Lead Counselor~~ ~~1.0 FTE Counselor Special Program~~	

E. 6-12

PERSONNEL	ALLOCATION	COMMENTS
1. Saturday School	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. Extra-curricular Class Activities		Allocation is for stipends for class activities outlined in the District salary schedule.

F. ALTERNATIVE LEARNING / OTHER SCHOOLS

MERAKI HIGH SCHOOL

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	4.0 FTE - 1 FTE for every 25 students	Allocation of personnel is determined by the Superintendent or designee. Each member will receive a set annual amount instead of the stipends listed on the salary schedules, as per MOU with SJTA.
2. Counselor-Special Program	1.0 FTE & Hard to Staff III Stipend	
3. Youth Employment Technicians I	1.0 FTE, 11 months	
4. Instructional Assistant	1.0 FTE, 9 months	
5. Secretary II	1.0 FTE , 12 months	
6. Campus Monitor	1.0 FTE	
	Custodians at the Fair Oaks Campus serve all alternative schools on the campus	

INDEPENDENT STUDY (TK-5 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	3.0 FTE	See SLA "TK-5 Independent Study Options for 2024-25 School Year 03.15.24".
2. Instructional Assistant I		
3. Secretary	1.0 FTE, 10.5 months/8 hrs.	

INDEPENDENT STUDY (6-12 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	11.77 FTE	See SLA "6-12 Independent Study Options for 2024-25 School Year 03.15.24".
Department Chair Stipends	Stipends based on number of practitioners	
Leadership Stipends	3 Stipends	Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. Counselors	0.80 FTE & Hard to Staff III Stipend	
3. TOSA	1.0 FTE	
4. Clerical	3.00 FTE	

CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	2.11 FTE, 10 months (No ratio)	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
Department Chair Stipends	Stipends based on number of practioners	
Leadership Stipends		Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
Academy Stipends	2 Academy Stipends	
2. Instructional Assistant - Academy	1.0 FTE, 9 months	
3. Secretarial/Clerical	Registrar/Secretary Academy: .45 FTE, 10.5 months Sr. Records & Report Clerk: .5 FTE, 10.0 months	

HOME SCHOOL (K-8 Grades)

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.

G. STUDENT SERVICES

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers Home and Hospital	4.8 FTE (No ratio)	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. Nurses	21.5 FTE minimum staffing ratio per MOU	16.125 FTE Health Services (General Purpose) 5.375 FTE Health Services (Special Ed)
Leadership Stipends		Mutually agreed upon by the District and SJTA

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
1. Program Administrator	3.0 FTE	
2. Teachers		Based on program needs
Special Day Class: Mild to Moderate *(Self Contained)*	1.00 FTE per district wide class size average of not more than 12, with class size maximum of not more than ~~17~~ *14* students	
Special Day Class: Moderate to Severe	1.00 FTE per district wide class size average of not more than 10, with a class size maximum of not more than ~~14~~ *12*.	
SDC 6-12 Mild to Moderate (not self-contained)	1.0 FTE for every 25 students caseload maximum 26 students	
SDC TK-12 Inclusion Specialist	1.0 FTE for every 28 students	
Resource	Elementary (one site assigned):1.00 FTE for every 22 students caseload max 25 Secondary:1.00 FTE for every 25 students Split Site Assignments: 1.0 FTE for every 20 students caseload max 22	Caseload legal limit of 28 with additional daily compensation, as applicable
3. Designated Instruction & Services		
Speech Therapist	loading to 40:1 for aged 3-5 & 60:1 aged 6+ with a avg. caseload of 55	
Speech & Language Therapy Assist.		Based on program needs.
Occupational Therapist		
Certificated Occupational Adapted Physical Education	16.4 FTE teachers to 525 students	
Visually Impaired	4 teachers to 80 students	
Mobility Specialists	1.5 FTE to 33 students	
Orthopedic Impairment	1.4 FTE to 110 students	
Mental Health (MH)	11.0 FTE Ed Rel Spec Ed Mental Health Therapists, 6.7 FTE Psychologist, 1.0 FTE Sped Ed Behaviorist Specialist, .875 FTE IA III	
Career Prep		
Supplemental Instruction Preschool Grants		
Prep Teachers	Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff.
Leadership Stipends		Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	Stipends based on number of practitioners for students served	

H. SPECIAL EDUCATION

PERSONNEL	ALLOCATION	COMMENTS
4. Other Positions	2.0 FTE Asst. Directors 10.0 FTE Program Specialists	Based on program needs.
5. Counselors		Based on program needs
6. Psychologists	23.17 FTE	6.27 FTE Health Services 16.9 FTE Special Ed
7. Behaviorists	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. Significantly Disproportionate (Intervention Services)		As of 2023-24 no longer identified
9. Equity Days	4 Days granted to service providers for planning, preparing and developing IEPs	
10. Secretarial/ Clerical/ Others	Basic Staff:	
Secretary Special Education Center Secretary	3.00 FTE, 1 per center	
Clerks	1.25 FTE Additional staff (Clerk): · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. Classified Instructional Personnel		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. Spec. Ed Campus Intern Support	0.8750 FTE	Assigned to La Vista.
13. Custodians	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.
	1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.
	1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

GLOSSARY

This glossary provides definitions of current terms used in school business documents.

Accounts Payable
Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

Accounts Receivable
Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

Apportionments
State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Available Balance
Budgeted amount less expenditures to date and encumbrances.

Average Daily Attendance (ADA)
The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

Bond Measure
Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Bonded Indebtedness
An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

Budget
A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budget Adjustments
Reallocating budgeted funds based on current priorities.

Budget Document
The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

Budgeting
The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

California Basic Education Data System (CBEDS)
The statewide system of collecting enrollment, staffing, and salary data from all school districts on an “Information Day” each October.

Capital Outlay
Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

Cash in County Treasury
Cash balances on deposit in the county treasury for the various funds of the school district.

Certificated Employees
School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

Certificates of Participation (COP)
A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Employees
School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

Collective Bargaining
As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

Consumer Price Index (CPI)
A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

Contribution
A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)
An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments –a government price index. (See Education Code Section 42238.1.)

Deficit Spending
The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Direct Support Charges
Charges for a support program and services that directly benefit other programs.

Discretionary Funds
General purpose or unrestricted funds subject to local control.

Encroachment
The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

Encumbrances
Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

Ending Balance
Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)
Student who has not yet mastered the English language.

Enrollment
A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

Entitlement
An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Expenditures
The costs of goods delivered or services rendered, whether paid or unpaid.

Fiscal Year
Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

Fixed Assets
Property of permanent nature having continuing value; e.g., land, building, and equipment.

Free/Reduced Price Meals
A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full Time Equivalent (FTE)
A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

Fund
An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

Fund Balance
The difference between assets and liabilities of governmental and trust funds.

Gap Funding
The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

General Fund
Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

General Obligation Bonds (GO Bonds)
A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

Income
A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

Indirect Cost Rate
The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Interfund Transfers
Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

Liabilities
Legal obligations (with the exception of encumbrances) that are unpaid.

Local Control Funding Formula (LCFF)
The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

OASDHI (Social Security)
The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

Object
A term that applies to the expenditure classification of the article purchased or the service obtained.

Principal Apportionment
Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Prior Year's Taxes
Taxes collected within the current fiscal year for levies in previous fiscal years.

Projections
Projected expenses based on spending patterns. Projected revenues based on current information.

Program
A group of related activities that operate together to accomplish common ends.

Proposition 98 (1988)
Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

Public Employees' Retirement System (PERS)
A retirement fund to which classified employees, their district, and the state must contribute according to California law.

Regional Occupational Center Or Program (ROC/P)
A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

Reserves
Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue
Addition to assets not accompanied by an obligation to perform service or deliver products.

Revolving Cash Fund
A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Special Education
Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

Standardized Account Code Structure (SACS)
As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

State Teachers' Retirement System (STRS)
A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

Supply
A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

Transfer In/Out
Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

Transitional Kindergarten
A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unassigned/Unappropriated Amount
That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Unappropriated Fund Balance
The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

Unduplicated Count
The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.(It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance
That portion of an appropriation or allotment not yet expended or obligated.

Unrestricted
May be used for general purpose.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.7**

MEETING DATE: **06/24/2025**

SUBJECT: Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the San Juan Teachers Association (SJTA) Successor Contract 2025-26 (Thigpen) - 8:20 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:
Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the San Juan Teachers Association (SJTA) for 2025-26. Action anticipated: 08/12/2025.

RATIONALE/BACKGROUND:
The board and representatives of SJTA have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interests for public sunshining.

ATTACHMENT(S):
1. San Juan Unified School District Initial Bargaining Proposal-Interests for Contract Negotiations with the San Juan Teachers Association Successor Contract 2025-26

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025
Board of Education: SJTA presented their bargaining interests on 05/13/2025 and 05/27/2025

FISCAL IMPACT:
N/A

PREPARED BY: Daniel Thigpen, Chief of Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT (District)
INITIAL BARGAINING PROPOSAL/INTERESTS
FOR CONTRACT NEGOTIATIONS
WITH THE
SAN JUAN TEACHERS ASSOCIATION (SJTA)
SUCCESSOR CONTRACT (2025-26)

The San Juan Unified School District (District) intends to negotiate the following Articles of the San Juan Teachers Association (SJTA) contract for the 2025-26 reopeners.

Article 3 System of Professional Growth

- The district's interest is to explore implementation of the new California Standards for the Teaching Profession within the context of the System of Professional Growth.

Article 4 Transfers

- The district's interest is to identify barriers and discuss options related to this article, including timelines, that will allow the district to attract and hire the best candidates available in the most timely manner possible.

Article 5 Leaves

- The district's interest is to clarify contractual language as needed.

Article 8 Hours

- The district's interest is to reach agreement on 2026-27 and 2027-28 school year calendars.
- The district's interest is to clarify contractual language as needed.

Article 9 Employee Benefits

- The district's interest is to provide quality benefits and affordable options for all employees while realizing cost containment for both employees and the district.
- The district's interest is to ensure that employees recognize that benefits are part of an employee's overall compensation program.
- The district's interest is to examine the impacts of section 9.01.7.
- The district's interest is to clarify contractual language as needed.

Article 16 Just Cause, Due Process and Progressive Discipline

- The district's interest is to clarify contractual language as needed, with an emphasis on addressing areas where there is misalignment between contract language and other timelines, including but not limited to Title IX investigations, the Uniform Complaint Procedure, and law enforcement investigations.

- The district's interest is to examine the potential impacts of Assembly Bill 218 on contract language.

Article 21 Early Childhood Education

- The district's interest is to address issues related to "non-responsibility" days.

Article 24 Creating and Sustaining a Collaborative Culture

- The district's interest is to examine strategies for fostering instructional coherence and systems of collective responsibility, leading to improved, equitable outcomes for students.

The district's interest also is to review and examine all outstanding and expiring Memorandums of Understanding (MOUs) and Side Letters of Agreement (SLAs).

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.8**

MEETING DATE: **06/24/2025**

SUBJECT: Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the California School Employees Association, Chapter 127 (CSEA) Reopeners for 2025-26 (Thigpen) - 8:25 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:
Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the California School Employees Association, Chapter 127 (CSEA) for 2025-26. Action anticipated: 08/12/2025.

RATIONALE/BACKGROUND:
The board and representatives of CSEA have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interests for public sunshining.

ATTACHMENT(S):
1. San Juan Unified School District Initial Bargaining Proposal-Interests for Contract Negotiations with the California School Employees Association, Chapter 127 Reopeners for 2025-26

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025
Board of Education: CSEA presented their bargaining interests on 05/13/2025 and 05/27/2025

FISCAL IMPACT:
N/A

PREPARED BY: Daniel Thigpen, Chief of Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT (District)
INITIAL BARGAINING PROPOSAL/INTERESTS
FOR CONTRACT NEGOTIATIONS
WITH THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, CHAPTER 127 (CSEA)
REOPENERS FOR 2025-26

The San Juan Unified School District (District) intends to negotiate the following Articles of the California School Employees Association, Chapter 127 (CSEA) General and Operations support contract(s) for the 2025-26 reopeners.

Article 5 Hours and Overtime

- The district's interest is to examine section 5.3 and identify opportunities for clarity as it relates to the rights of employees whose assignments are adjusted under the provisions of this section.

Article 7 Fringe Benefits

- The district's interest is to provide quality benefits and affordable options for all employees while realizing cost containment for both employees and the district.
- The district's interest is to ensure that employees recognize that benefits are part of an employee's overall compensation program.
- The district's interest is to clarify contractual language as needed.

Article 15 Layoff

- The district's interest is to examine potential barriers to employees created by provisions of this article that are not specified in California Education Code.

The district's interest also is to review and examine all outstanding and expiring Memorandums of Understanding (MOUs) and Side Letters of Agreement (SLAs).

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.9**

MEETING DATE: **06/24/2025**

SUBJECT: Presentation of San Juan Unified School District (District) Initial Bargaining Proposal/Interests for Contract Negotiations with the San Juan Professional Educators Coalition (SJPEC) Reopeners for 2025-26 (Thigpen) - 8:30 p.m.

DEPARTMENT: Administration

ACTION REQUESTED:
Discussion: The board is asked to discuss, pursuant to Government Code Section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests of the board for negotiations with the San Juan Professional Educators Coalition (SJPEC) for 2025-26. Action anticipated: 08/12/2025.

RATIONALE/BACKGROUND:
The board and representatives of SJPEC have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interests for public sunshining.

ATTACHMENT(S):
1. San Juan Unified School District Initial Bargaining Proposal-Interests for Contract Negotiations with the San Juan Professional Educators Coalition Reopeners for 2025-26

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/16/2025
Board of Education: SJPEC presented their bargaining interests on 05/27/2025 and 06/10/2025

FISCAL IMPACT:
N/A

PREPARED BY: Daniel Thigpen, Chief of Human Resources

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT (District)
INITIAL BARGAINING PROPOSAL/INTERESTS
FOR CONTRACT NEGOTIATIONS
WITH THE
SAN JUAN PROFESSIONAL EDUCATORS COALITION (SJPEC)
REOPENERS FOR 2025-26

The San Juan Unified School District (District) intends to negotiate the following Articles of the San Juan Professional Educators Coalition (SJPEC) contract for the 2025-26 reopeners.

Article 5 Evaluation of Job Performance

- The district's interest is to evaluate the implementation of the school psychologist performance evaluation pilot.

Article 7 Transfers

- The district's interest is to examine and evaluate the implementation of a side letter of agreement (SLA) related to principal transfer requests.

Article 11 Discipline

- The district's interest is to clarify contractual language as needed.

Article 13 Fringe Benefits

- The district's interest is to provide quality benefits and affordable options for all employees while realizing cost containment for both employees and the district.

- The district's interest is to ensure that employees recognize that benefits are part of an employee's overall compensation program.

- The district's interest is to clarify contractual language as needed.

The district's interest also is to review and examine all outstanding and expiring Memorandums of Understanding (MOUs) and Side Letters of Agreement (SLAs).

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2025-2026

AUGUST 12

Alder Teacher Residency Update – R	Dale
San Juan Education Foundation Update – R	Allen
Revisions to Board Policy 5113 Absences and Excuses – D	Oaxaca
New Board Policy 5113.1 Chronic Absence and Truancy – D	Oaxaca
Revisions to Board Policy 5144 Discipline – D	Oaxaca
Revisions to Board Policy 5144.1 Suspension and Expulsion – D	Oaxaca
Revisions to Board Policy 4040 Employee Use of Technology – D	Dale
Revisions to Exhibit 4040 Employee Use of Technology (Acceptable Use Policy) – D	Dale
Revisions to Board Policy 6163.4 Student Use of Technology – D	Dale
Revisions to Exhibit 6163.4 Student Use of Technology (Acceptable Use Policy) – D	Dale
Revisions to Board Policy 5131.9 Academic Honesty – D	Dale
Williams Complaint Report – R	Gaddis
District's Initial Bargaining Proposal with SJTA for Contract Reopeners 2025-26 – A [Discussed 06/24/25]	Thigpen
District's Initial Bargaining Proposal with SJPEC for Contract Reopeners 2025-26 – A [Discussed 06/24/25]	Thigpen
District's Initial Bargaining Proposal with CSEA for Contract Reopeners 2025-26 – A [Discussed 06/24/25]	Thigpen
*Consolidated Application, Spring Report 2024-2025 – A	Oaxaca

AUGUST 26

2025-2026 Start of School – R	Dale
Literacy Update – R	Townsend-Snider
Declaration of Need for Fully Qualified Educators – A	Thigpen
Exemption to the Separation-From-Service Requirement – A	Thigpen
*Revisions to Board Policy 5113 Absences and Excuses – A [Discussed 08/12/25]	Oaxaca
*New Board Policy 5113.1 Chronic Absence and Truancy – A [Discussed 08/12/25]	Oaxaca
*Revisions to Board Policy 5144 Discipline – A [Discussed 08/12/25]	Oaxaca
*Revisions to Board Policy 5144.1 Suspension and Expulsion – A [Discussed 08/12/25]	Oaxaca
*Revisions to Board Policy 4040 Employee Use of Technology – A [Discussed 08/12/25]	Dale
*Revisions to Exhibit 4040 Employee Use of Technology (Acceptable Use Policy) – A [Discussed 08/12/25]	Dale
*Revisions to Board Policy 6163.4 Student Use of Technology – A [Discussed 08/12/25]	Dale
*Revisions to Exhibit 6163.4 Student Use of Technology (Acceptable Use Policy) – A [Discussed 08/12/25]	Dale
*Revisions to Board Policy 5131.9 Academic Honesty – A [Discussed 08/12/25]	Dale

SEPTEMBER 9

Recognition: 2026 Teachers of the Year – A	Thigpen
2024-2025 Unaudited Actuals and 2025-2026 Revised Budget – A	Ryan

D=discussion; A=action; *=consent; R=report; PC=public comment