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

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

Board of Education Agenda
June 23, 2026

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 full agenda packet is available on the district website at https://www.sanjuan.edu/boardagendas. 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 https://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. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Chief of Human Resources, 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).
2. Personnel Matters (Government Code section 54957).
   a. Superintendent's evaluation.

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

D. APPROVAL OF MINUTES

1. Minutes - June 9, 2026, regular meeting

   Action: The superintendent is recommending that the board approve the minutes for June 9, 2026, regular meeting, pages 2770-2774.

2. Minutes - June 16, 2026, special meeting

Action: The superintendent is recommending that the board approve the minutes for June 16, 2026, special meeting, page 2775.

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 - 6:40 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 - 7:10 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-16, 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; reassignments/change in work year; and job description/salary range change.

2. Purchasing Report

   The superintendent is recommending that the board approve the purchasing report which includes: purchase orders, service agreements and contracts; change orders/amendments; constuction and public works bids; piggyback contracts; zero dollar contracts, and bids/RFPs.

3. Financial Report

   The superintendent is recommending that the board approve the financial report which includes warrants and payroll.

4. Surplus Property

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

5. Gifts

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

6. Adult Education Course Approval for 2026-2027

   The superintendent is recommending that the board approve the Adult Education courses for 2026-2027.

7. School Plans for Student Achievement

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

8. 2025-2026 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, 2026, in the amount of $113,330,325.

9. 2024-2025 Audit Reports for Measures J, N, and P

   The superintendent is recommending that the board accept the 2024-2025 audit reports for Measures J, N and P as prepared by Crowe LLP (the district's independent auditor for Measures J, N and P).

10. Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

11. California Montessori Project 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

12. Gateway International School 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Annual Independent Financial Audit Report for Gateway International School (GIS).

13. Golden Valley Orchard Charter and Golden Valley River Charter 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

14. Options For Youth - San Juan Charter School 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Annual Independent Financial Audit Report for Options For Youth - San Juan Charter School (OFY).

15. Visions In Education Charter School 2024-2025 Annual Independent Financial Audit Report

    The superintendent is recommending that the board accept the 2024-2025 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

16. Encina High School Full Site Renovation Lease/Leaseback Amendment No. 7

    The superintendent is recommending that the board adopt Resolution No. 4267, approving the seventh amendment to the lease for the Encina High School Full Site Renovation Project between San Juan Unified School District and Core West, Inc. dba Core Construction.

H. CONSENT CALENDAR (continued, if necessary)

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

I. BUSINESS ITEMS

1. **California School Dashboard: Local Indicators (Oaxaca) - 7:15 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.

2. **Local Control and Accountability Plan (LCAP) (Oaxaca) - 7:30 p.m.**

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

3. **San Juan Choices Charter School, California School Dashboard Local Indicators (Oaxaca) - 7:35 p.m.**

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

4. **San Juan Choices Charter School 2026-2027 Local Control and Accountability Plan (LCAP) (Oaxaca) - 7:40 p.m.**

   Action: The superintendent is recommending that the board approve the San Juan Choices Charter School 2026-2027 Local Control and Accountability Plan (LCAP).

5. **Adoption of 2026-2027 Budget (Ryan) - 7:45 p.m.**

   Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2026-2027 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 2025-2026 budget.

6. **Comprehensive Sexual Health Curriculum Revisions (Dale) - 7:50 p.m.**

   Action: The superintendent is recommending that the board approve the Comprehensive Sexual Health curriculum revisions.

7. **E-Transportation Devices & Student Safety (Allen) - 7:55 p.m.**

   Action: The superintendent is recommending that the board approve revisions to Board Policy 5142: Safety.

8. **Intent to Convey Easement at San Juan High School to the Sacramento Municipal Utility District (Camarda) - 8:10 p.m.**

   Action: The superintendent is recommending that the board adopt Resolution No. 4266, declaring the intent to convey a permanent easement at San Juan High School to the Sacramento Municipal Utility District (SMUD), and to call a public hearing to be held on August 11, 2026.

9. **Cabinet Contract (Gaddis) - 8:15 p.m.**

   Action: The superintendent is recommending that the board approve the employment contract and related waiver for the Executive Director, Labor and Government Relations covering the 2026/27 school year.

10. **Cabinet Contract (Gaddis) - 8:20 p.m.**

    Action: The superintendent is recommending that the board approve the employment contract and related waiver for the Interim Chief of Human Resources covering the 2026/27 school year.

11. **Cabinet Salary Schedule (Allen) - 8:25 p.m.**

Action: The superintendent is recommending that the board approve a revision to the cabinet salary schedule.

12. **Board Bylaw Review Subcommittee Formation (Gaddis) - 8:30 p.m.**

Action: The superintendent is recommending that the board authorize the formation of an ad hoc subcommittee and staff liaison to evaluate potential updates to board bylaws and provide recommendations for board consideration.

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

K. FUTURE AGENDA - 8:40 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 - 8:45 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 9, 2026

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

Open Session/Call to Order (A)
At 5:32 p.m., the June 9 regular meeting was called to order by the president, Tanya Kravchuk. The board meeting was held in person and was also livestreamed on the district website.

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

Announcement of Closed Session Topics/Closed Session Visitor Comments (A-1)
There were no closed session visitor comments.

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 collective bargaining matters – discussion with negotiator Daniel Thigpen, Chief of Human Resources, 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 (Government Code section 54957) – superintendent's evaluation.

Reconvene Open Session/Pledge of Allegiance (C)
At 6:30 p.m., the June 9 regular meeting was called back to order by the president, Tanya Kravchuk, who led the group in the Pledge of Allegiance.

Minutes Approved (D)
It was moved by Mr. Stanekzai, seconded by Mr. Bloise, that the minutes of the May 26 regular meeting be approved. MOTION CARRIED 5-0-2 [AYES: Kravchuk, Bloise, Stanekzai, Costa, Avey; NOES: None; ABSTAIN: Perez, Creason].

Board-appointed/District Committees (E-2)
Patsy McGavock, vice chair of the Curriculum, Standards, Instructional and Student Services Committee, spoke about the proposed revisions to the Comprehensive Sexual Health curriculum and shared that the committee unanimously supported the additions.

Lindsey McDermid, chair of the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), provided an overview of the committee's work during the year.

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Closed Session/Expulsion Actions (E-5)
Mr. Bloise reported that the board voted unanimously to accept as written one stipulated expulsion in case number S-29. Mr. Bloise 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 2025-2026 school year. The action was unanimous.

Visitor Comments (F)
Lisa Phenix spoke about the Rio Americano High School stadium project.

Barbara Dugal spoke about the Rio Americano High School stadium project.

Betsy Weiland spoke about the Rio Americano High School stadium project.

Jaden Maynor spoke about staff and student parking at Del Campo High School.

Consent Calendar Approved (G-1/G-11)
Mr. Perez pulled item G-12. It was moved by Ms. Creason, seconded by Mr. Stanekzai, that the consent calendar items G-1 through G-11 be approved. MOTION CARRIED UNANIMOUSLY [Kravchuk, Perez, Bloise, Creason, Stanekzai, Costa, Avey].

Personnel Report (G-1)
Appointments, leaves of absence, separations and reassignments/change in work year – approved as submitted.

Purchasing Report (G-2)
Purchase orders, service agreements and contracts; change orders/amendments; zero-dollar contracts; and bids/RFPs – approved as submitted.

Notices of Completion Report (G-3)
Notices of completion – approved as submitted.

Surplus Property Report (G-4)
Approval to dispose of surplus property pursuant to Board Policy 3270.

Gifts (G-5)
Acceptance of gifts to Choices Charter School and Encina High School.

High School Athletics – CIF Representatives for 2026-2027 (G-6)
Appointment of the California Interscholastic Federation (CIF) Athletic League representatives for the 2026-2027 school year.

California State Preschool Program (CSPP) and General Child Care and Development Program (CCTR) Program Self-Evaluation Fiscal Year 2025-2026 (G-7)
Approval of the California State Preschool Program (CSPP) and General Child Care and Development Program (CCTR) program self-evaluation for fiscal year 2025-2026.

Expanded Learning Opportunities Program (ELO-P) Plan (G-8)
Approval of the 2026 Expanded Learning Opportunities Program plan update.

California Montessori Project Material Revision to the Charter School Petition (G-9)
Approval of the material revision to the California Montessori Project (CMP) enrollment lottery process in Element 8 of the CMP charter petition.

Short-Term Personnel Technician Position (G-10)
Approval of a short-term personnel technician position from June 10, 2026, through January 4, 2027.

Short-Term Payroll Technician Position (G-11)
Approval of a short-term payroll technician position from June 1, 2026, through January 19, 2027.

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Consent Calendar Continued (H)
Certification of Absence: Manuel Perez (G-12)
Certification that the May 26, 2026, absence of Board Member Manuel Perez occurred due to a hardship (family illness).

It was moved by Mr. Bloise, seconded by Mr. Stanekzai, that the consent calendar item G-12 be approved. MOTION CARRIED 6-0-1 [AYES: Kravchuk, Bloise, Creason, Stanekzai, Costa, Avey; NOES: None; ABSTAIN: Perez].

Comprehensive Sexual Health Curriculum Revisions (I-1)
Deputy Superintendent of Schools and Support Timothy Chip Dale, Ed.D., introduced Science and Health Program Specialist Paula Baucom who gave a presentation on the proposed revisions to the district's comprehensive sexual health curriculum resulting from legislative changes to the California Healthy Youth Act (CHYA) and the education code. Ms. Baucom explained that the legislative mandates have affected the content that must be taught in the Comprehensive Sexual Health (CSH) curriculum regarding menstruation, domestic violence and human trafficking. Ms. Baucom further explained that current CSH curriculum does not reflect these required changes; therefore, the district must purchase the revised version of the board-adopted curriculum. Ms. Baucom discussed the curriculum shifts for elementary, middle and high school students, the professional learning plan for staff, the communication plan for families, and the three-year cost of the additional materials.

Board members made comments and posed questions, which staff addressed. Mr. Stanekzai inquired about an online option, the opt-out process and teaching the curriculum to students by gender. Mr. Perez asked how students may be opted out of the curriculum, sharing his personal experiences with the process. Ms. Creason expressed support for the curriculum and commented on alternative curriculum options for students who are opted out. Mr. Avey expressed support for the curriculum revisions. Ms. Kravchuk noted that the revisions are necessary due to changes in the education code, she commented on opt-outs and alternative curriculum options, and commended schools for their notification methods. Action was scheduled for June 23.

Updates to Board Policy 5131.8 Mobile Communication Devices (I-2)
Chief of Staff Trent Allen gave a presentation regarding the proposed revisions to Board Policy (BP) 5131.8 Mobile Communication Devices, explaining that in January board members asked staff to evaluate moving to all-day cell phone restrictions. Mr. Allen shared that the results of a survey conducted in May revealed strong support for and a recognition of the positive impacts that all day restrictions could have at the elementary, K-8 and middle school levels, and that support for all-day restrictions at high schools was significantly less. Mr. Allen explained that based on the survey results, stakeholder input and staff analysis, staff recommend modifying BP 5131.8 Mobile Communication Devices to implement restrictions on student use of mobile communication devices for the entire school day at elementary, K-8 and middle schools. Barrett Middle School Principal Amy Alexander-Carter and Vice Principal Sabrina Young shared their experience implementing an all-day cell phone restriction at Barrett Middle School, describing it as a simple, clear, and consistently enforced gate-to-gate policy. Ms. Young noted that communication with families, ongoing reminders and consistent expectations contributed to overwhelmingly positive outcomes, including improvements in student activities, safety and behavior. Mr. Allen shared that there is no recommendation to revise the current policy for high schools, and he also shared next steps.

Public Comments:
Lilikoi Boyer shared findings from a student survey that she conducted about cell phone restrictions at high schools.

Patsy McGavock spoke about the impacts of cell phone use on students.

Board members made comments and posed questions, which staff addressed. Mr. Avey expressed support for a bell-to-bell policy for grades K-8 and said he would also like to explore a more restrictive high school policy in the future. Mr. Perez stated that he does not support a bell-to-bell policy for students. Ms. Creason expressed support for the proposed revisions as well as an awareness campaign emphasizing clarity around the rationale for the policy. Mr. Stanekzai expressed support for the proposed revisions. Ms. Costa expressed support for a bell-to-bell policy for students in grades K-8 and indicated satisfaction with the current high school policy. Mr. Bloise expressed support for the proposed revisions and commented on future examination of the high school policy. Ms. Kravchuk expressed support for the new policy, noting that she would also support a full ban across the district.

It was moved by Mr. Stanekzai, seconded by Mr. Avey, that the revisions to Board Policy 5131.8 Mobile Communication Devices be approved. MOTION CARRIED 6-1 [AYES: Kravchuk, Bloise, Creason, Stanekzai, Costa, Avey; NOES: Perez].

Public Hearing: Local Control and Accountability Plan (LCAP) (I-3)
Assistant Superintendent of Educational Services Harvey Oaxaca, Ed.D., introduced Director of Student Learning Assistance and LCAP Gwen Dellinger who gave a presentation on the district's draft 2026-2027 Local Control and Accountability Plan (LCAP) which represents the third year of the three-year cycle. Ms. Dellinger provided an overview of the LCAP, including updates on engagement strategies, the involvement of the LCAP Parent Advisory Committee, a budget overview of revenue and expenditures and notable changes to goals, actions and metrics. Ms. Kravchuk declared the topic of the Local Control and Accountability Plan (LCAP) a public hearing and invited the public to speak. There being no comments from the public, Ms. Kravchuk declared the public hearing closed. Board members made comments and posed questions, which staff addressed. Mr. Bloise made comments about including students with disabilities. Ms. Kravchuk encouraged board members to engage in robust future discussions about the LCAP, noting the importance of the document. Ms. Kravchuk also expressed concerns regarding the data for long-term English learners (LTELs). Action was scheduled for June 23.

Public Hearing: San Juan Choices Charter School Local Control and Accountability Plan (LCAP) (I-4)
Dr. Oaxaca 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. Ms. Kravchuk 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, Ms. Kravchuk declared the public hearing closed. Action was scheduled for June 23.

Public Hearing: Presentation of 2026-2027 Budget (I-5)
Chief Financial Officer Joel Ryan presented the proposed 2026-2027 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 provided an overview of general fund revenues, including Local Control Funding Formula (LCFF) funding and federal, state and local revenues. Mr. Ryan noted the increase in LCFF funding related to special education, as well as a decrease in local revenues, explaining that while the increase helps reduce the special education funding gap, it does not eliminate the ongoing challenge. Mr. Ryan also discussed the district's general fund expenditures, noting increases in pension costs. Mr. Ryan presented the multi-year projections and confirmed that the district meets the 2 percent reserve requirement. Mr. Ryan also addressed possible adjustments related to declining enrollment and cost-of-living adjustments (COLAs). Mr. Ryan concluded that the long-term budget outlook has improved since the second interim report in March, noting reduced deficit spending, continued monitoring for long-term sustainability and a more manageable structural gap. Ms. Kravchuk declared the topic of the 2026-2027 budget a public hearing and invited the public to speak. There being no comments from the public, Ms. Kravchuk declared the public hearing closed.

Board members made comments. Ms. Creason applauded the sound and fiscally prudent budget, acknowledged the uncertainty of both the state elections and federal budget, and encouraged continued government relations engagement with the new state administration. Mr. Avey made comments about the healthy ending fund balance while also acknowledging the potential impacts of new variables and changing dynamics in the state legislature, and he also commented on the average teacher salary and benefits, as well as the district's strategic investments in special education and English language learner services. Action was scheduled for June 23.

Public Hearing: Temporary Interfund Borrowing of Cash (I-6)
Mr. Ryan presented the item. Ms. Kravchuk 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, Ms. Kravchuk declared the public hearing closed. It was moved by Mr. Perez, seconded by Mr. Bloise, to adopt Resolution No. 4264, to permit temporary interfund borrowing of cash. MOTION CARRIED UNANIMOUSLY [Kravchuk, Perez, Bloise, Creason, Stanekzai, Costa, Avey].

Energy Reduction Projects (I-7)
Chief Operations Officer Frank Camarda introduced Director of Facilities, Construction and Modernization Nicholas Arps who presented the item. Mr. Arps explained that Government Code section 4217.12 authorizes public agencies to enter into energy service contracts when certain requirements are met. Mr. Arps further explained that the projects consist of replacing HVAC units and associated thermostats/controllers as required to facilitate an operational system at Mary Deterding Elementary School, Howe Avenue Elementary School, Pershing Elementary School and Encina High School. Mr. Arps also noted that district staff conducted a competitive request for proposals process for energy service providers and negotiated the proposed contract with Site Logic, Inc. It was moved by Ms. Costa, seconded by Mr. Avey, to determine the proposed projects qualify under Government Code section 4217.10, adopt Resolution No. 4265, determine the projects are

exempt from CEQA and approve the contract with Site Logic. MOTION CARRIED UNANIMOUSLY [Kravchuk, Perez, Bloise, Creason, Stanekzai, Costa, Avey].

Sacramento County Treasury Oversight Committee Election (I-8)
It was moved by Ms. Creason, seconded by Mr. Avey, to cast a vote for Christopher Ralston in the election for the School and Community College Districts Representative to the Sacramento County Treasury Oversight Committee. MOTION CARRIED UNANIMOUSLY [Kravchuk, Perez, Bloise, Creason, Stanekzai, Costa, Avey].

Board Reports (J)
Mr. Stanekzai reported that he and Mr. Bloise attended the 15th anniversary celebration of the dual immersion program at Thomas Edison Language Institute.

Ms. Kravchuk extended her congratulations to all the graduates.

Future Agenda (K)
Mr. Avey requested the addition of an item regarding the cell phone policy at high schools, which was supported by a majority of board members.

Adjournment (M)
At 9:08 p.m., there being no further business, the regular meeting was adjourned.

_____	_____
Tanya Kravchuk, Board President	Melissa Bassanelli, Secretary

Approved: _____
:sc

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

Board of Education Minutes
June 16, 2026

Special Meeting – Board Workshop
Board of Education
5:30 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)
At 5:30 p.m., the June 16 special meeting was called to order by the president, Tanya Kravchuk. The board meeting was held in person.

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

Visitor Comments: Closed Session (A)
There were no closed session visitor comments.

Closed Session (B)
The meeting was then recessed with the board convening in closed session to discuss one personnel matter (Government Code section 54957) – superintendent's goals for 2026-2027 – workshop facilitated by California School Boards Association (CSBA) Governance Educator Luan Burman Rivera to review and discuss the superintendent's goals for 2026-2027.

Reconvene Open Session / Announcements (C)
At 8:25 p.m. the meeting was called back to order by the president, Tanya Kravchuk, who stated that there were no closed session actions to report.

Adjournment (D)
At 8:25 p.m., there being no further business, the special meeting was adjourned.

_____ _____
Tanya Kravchuk, Board President Melissa Bassanelli, Secretary

Approved: _____
:sc

DRAFT

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.1**

MEETING DATE: **06/23/2026**

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; reassignments/change in work year; 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: 06/15/2026

FISCAL IMPACT:
N/A

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

APPROVED BY: Cloris M. Henry, Ed.D., Senior Director, Human Resources
Daniel Thigpen, Chief of Human Resources
Melissa Bassanelli, Superintendent of Schools

1. APPOINTMENTS

CABINET

Type	Name	Status	Assignment	Location	Effective Date (s)	
Promotion	Henry, Cloris	Prob	Interim, Chief of Human of Resources	District Office	07/01/26	

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
New Hire	Abner, Kenya	Prob	Tch-Mild/Moderate K/12	Schweitzer	08/11/26	
New Hire	August, Julian	Prob	Tch-Grad 7/8	Arden	08/11/26	
New Hire	Brown, Matthew	Prob	Tch-Elementary Spec- Music	Teaching And Learning	08/11/26	
New Hire	Buchmiller, Elizabeth	Temp	Teacher Elementary K-8	Dyer-Kelly	02/02/26	06/10/26
New Hire	Collier, Jay	Prob	Tch-Grad 7/8	Arden	08/11/26	
New Hire	Dolan, Katherine	Temp	Teacher Kindergarten	Dyer-Kelly	05/21/25	06/10/26
New Hire	Farr, Jessica	Prob	Tch- Grad 9/12	Mira Loma	08/11/26	
New Hire	Gilmore, Kevin	Prob	Tch-Grad 7/8	Katherine Johnson	08/11/26	
New Hire	Hook, Sean	Prob	Tch-Grad 7/8	Katherine Johnson	08/11/26	
New Hire	Littlefield, Sierra	Prob	Tch-Grad 7/8	Katherine Johnson	08/11/26	
New Hire	Rambob, Rajeev	Temp	Teacher Grade 6	Kingswood	12/02/25	06/10/26
New Hire	Ullman, Christine	Prob	Tch-Resource Spec K/12	El Camino	08/11/26	
New Hire	Vine, Madeleine	Temp	Tch-Grad 7/8	Will Rogers	08/12/25	06/10/26
Rehire	Chutte, Kamaljit	Temp	Teacher Elementary K-8	Dyer-Kelly	09/29/25	06/10/26
Rehire	Clinton, Margaret	Temp	Tch-Elem Specialist-Art	Orangevale Open	09/09/25	06/10/26
Rehire	Dinaburg, Rebecca	Temp	Tch-Site Res: Elem Intrnv	Del Paso Manor	10/30/25	06/10/26
Rehire	England, Elizabeth	Temp	Tch-Site Resource-Elem	Grand Oaks	12/01/25	06/10/26
Rehire	Grady, Charlene	Temp	Tch(PH) Orthopedic Hdcp	Special Ed - Kenneth	08/12/25	06/10/26
Rehire	Kendall, Kristin	Prob	Teacher Grade 2	Charles Peck	08/11/26	
Rehire	Krogh, Forrest	Prob	Tch-Grad 7/8	Arcade	08/11/26	
Rehire	Mitchell, Kyle	Temp	Tch-Resource Spec K/12	Sylvan	01/05/26	06/10/26
Rehire	Ramiz, Aysar	Temp	TCH-CDPT	Early Childhood Education	10/13/25	06/10/26
Rehire	Russell, Samantha	Temp	Teacher Grade 1	Mariemont	09/25/25	06/10/26
Rehire	Teves, Krishna	Temp	Tch-Dual Lang Immersion 4-8	Thomas Edison	09/12/25	06/10/26
Rehire	Twilla, Deborah	Temp	Tch-Academy	La Entrada	08/20/25	06/10/26
Rehire	Wilson, Wynona	Temp	TCH-CDPT	Mariemont	05/19/25	06/10/26

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Rehire	Landrum, Kaylon	Prob	Instructional Assistant I	Coyle Avenue	07/01/26	
Rehire	Park, Avangeline	Prob	Bus Driver	Transportation	06/01/26	

2. LEAVES OF ABSENCE

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Paid	Lorta, Kimberley	Perm	LVN	Health Services	05/14/26	06/30/26
Paid	Portillo, Rhonda	Perm	Adm&Fam Services Tech	Early Childhood Education	05/18/26	06/30/26
Paid	Venegas, Veronica	Perm	Health Assistant	Early Childhood Education	05/19/26	06/30/26

3. SEPARATIONS

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)	
Resignation	Godfrey, Shelby	Perm	Clerk	Whitney Avenue	06/05/26	
Resignation	Mc Farland, Christy	Perm	Child Dev Assist-School Age	Dewey ECE	05/29/26	
Resignation	Molina, Kristal	Perm	Nutrition Services Worker I	Littlejohn	05/28/26	
Resignation	Ngu, Phuong	Prob	Nutrition Services Worker I	Greer	05/29/26	
Retirement	Bromstad, Joseph	Perm	Bus Driver	Transportation	06/01/26	
Retirement	Snyder, Bruce	Perm	Elementary Head Custodian	Charles Peck	05/29/26	
Dismissal	CL# 678	Perm	Expand Learn Site Fac	Student Support Services	05/10/26	
Dismissal	CL# 679	Prob	Bilingual Instruct Assistant	Teaching And Learning	05/28/26	

4. REASSIGNMENTS / CHANGE IN WORK YEAR

CABINET

Type	Name	Status	Assignment	Location	Effective Date (s)
Reassignment	Thigpen, Daniel	Perm	Executive Director Labor and Government Relations	District Office	07/01/26

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Reassignment	Belt, Amanda	Perm	Vice Principal High School	Casa Roble	07/23/26
Reassignment	Boyd, Alissa	Perm	Vice Principal, Elementary	Del Paso Manor	07/23/26
Reassignment	Foley, Katie	Prob	Interim Principal, Elementary	Whitney Avenue	07/23/26
Reassignment	George, Lauren	Perm	Vice Principal, Elementary	Kingswood	07/23/26
Reassignment	Jackson, Gina	Perm	Vice Principal, High School	Bella Vista	07/23/26
Reassignment	Hauger, Christopher	Perm	Vice Principal, High School	El Camino	07/23/26
Reassignment	Hunter El, Dustin	Prob	Vice Principal, High School	Rio Americano	07/23/26
Reassignment	Kent, Cindy	Perm	Vice Principal, High School	Mira Loma	07/23/26
Reassignment	King, Stephanie	Perm	Vice Principal, High School	Rio Americano	07/23/26
Reassignment	Knight-Hokafonu, Alrikka	Prob	Vice Principal, High School	San Juan	07/23/26
Reassignment	Muro, Vikki	Perm	Vice Principal, Elementary	Lichen	07/23/26
Reassignment	Ortega Casillas, Pablo	Prob	Board Certified Behavior Analyst	Student Support Services	07/31/26
Reassignment	Walters, Jim	Perm	Vice Principal, High School	Mira Loma	07/23/26

5. JOB DESCRIPTION / SALARY RANGE CHANGE

CABINET

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Chief of Human Resources	Cabinet	Update	N/A	N/A	07/01/26
Executive Director Labor and Government Relations	Cabinet	Update	N/A	N/A	07/01/26

MANAGEMENT

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Coordinator, Advancement and Development	SJAA	Update	N/A	N/A	07/01/26

CLASSIFIED

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Child Development - Assistant-Infant/Toddler and Preschool	CSEA	Update	N/A	N/A	06/24/26
Child Development - School Age	CSEA	Update	12	19B	06/24/26

POSITION TITLE: Chief of Human Resources

DEFINITION: Under the direction of the superintendent, plans, organizes, monitors, and administers staffing allocations, oversees 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 division 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 ***of Schools***

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

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~~***Cabinet***.
2. Administers all procedures and programs of the Human Resources 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.

8. Maintains complete and accurate records on all district personnel and position control.

~~8.~~***9.*** ***Works collaboratively with other cabinet members, department leaders and labor representatives to align processes impacting human resources' functions.***

~~9.~~***10.*** Assumes responsibility and full authority for all offers of employment in the district for personnel.

~~10.~~***11.*** Administers the salary schedules and salary provisions in accordance with the district policy and regulations.

12. Maintains a constant working relationship with colleges and universities furnishing candidates for teacher and other positions***.***

~~11.~~ ***13.*** ***Provides assistance to the district's labor relations department in negotiations and grievance handling.***

~~12.~~***14.*** Keep informed on laws and regulations on certification and licensing of certificated personnel.

~~13.~~***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***.***

~~14.~~***16.*** Provides direction, oversite and leadership for systematic implementation of human resources procedures and practices***.***

~~15.~~***17.*** Provides direction, support and training to department and site administrators regarding labor laws, educational code, evaluation practices, disciplinary documentation, etc.

~~16.~~***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.

~~17.~~***19.*** Responsible for the development and maintenance of current job specifications for all position classifications.

~~18.~~***20.*** Attends all board of education meetings representing the Human Resources Department.

~~19. Represents the Board of Education, the Superintendent and district management in their relationship with exclusive representatives.~~

~~20. Meets and negotiates as chief spokesperson with exclusive representatives and maintains records of same.~~

~~21. Recommends, interprets, and administers employee relations policies and procedures and interprets other district policies as they relate to employee relations.~~

~~22. 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.~~

~~23. 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.~~

~~24. 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.~~

~~25. 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.~~

~~26. Administers the district's grievance procedures for all employees and serves as the district grievance officer, and maintains records of grievance proceedings.~~

~~27.~~**21.** 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.

~~28.~~***22.*** 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.
- 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: 06/24/25
Revised: ***TBD***

POSITION TITLE: Executive Director, Labor ~~Relations~~ and Government ~~Affairs~~ **Relations**

DEFINITION: The Executive Director, Labor ~~Relations~~ and Government ~~Affairs~~ **Relations** advances the strategic interests of the ~~Board~~**board** of ~~Education~~**education** and ~~District~~**district** by building collaborative relationships with federal, state and local decision-makers, employee group leaders, and other stakeholders whose partnership and support are necessary to foster student achievement.

DIRECTLY RESPONSIBLE TO: Superintendent of Schools

SUPERVISION OVER: Classified personnel as assigned

DUTIES AND RESPONSIBILITIES: (Responsibilities will include, but not be limited to):

LABOR RELATIONS:

1. Represents the ~~Board of Education~~**board**, the S~~uperintendent~~**superintendent** and district management in their relationship with exclusive representatives.
2. Meets and negotiates as chief spokesperson with exclusive representatives and maintains records of same.
3. Provides guidance to the Superintendent of Schools, the ~~Assistant Superintendent~~ **Chief of** Human Resources, other management and supervisory personnel in matters relating to employer/employee relations and recommends who shall be identified as management, bargaining unit, and non-represented employees.
4. Working in conjunction with the ~~Board of Education~~**board**, ~~Superintendent~~**superintendent**~~, and the Assistant Superintendent - Human Resources~~ **members of the Superintendent's Cabinet**, various directors, principals, and supervisors develops the ~~Board's~~**board's** initial proposals and interest statements for collective bargaining.
5. Coordinates management responsibility for consultation with exclusive representatives and serves as a liaison with employee organizations which are not exclusive representatives.
6. Works with the ~~Human~~**human r**~~R~~esources, ~~Benefits~~**benefits** and ~~Budget~~**budget** departments on the policy and fiscal ramifications and with the directors of all departments on the program ramifications of collective bargaining proposals and negotiations.
7. Recommends, interprets, and administers employee relations policies and procedures and interprets other district policies as they relate to employee relations.
8. 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.
9. Develops and implements in-service training in employee relations and grievance procedures; working closely with ~~Human~~**human** ~~Resources~~**resources** staff develops and provides in-service training in employment compliance matters.
10. Provides information and counsel to management, supervisors and employees related to labor relations and the administration of contracts; meets with the ~~Board of Education~~**board** and management as required to carry out the negotiations and other labor-related functions.
11. Develops and prepares district proposals and counter-proposals with appropriate input from district board, superintendent, Human Resources ~~department~~**Department**, legal counsel, management, certificated supervisory personnel, and parents.
12. Administers the district's grievance procedures for all employees and serves as the district grievance officer, and maintains records of grievance proceedings.
13. Keeps abreast of legislation that is concerned with employer-employee relations and represents the district as an advocate before the legislation in such matters.
14. May represent the ~~District~~**district** in grievance arbitrations, unfair labor practice cases, and other employment-related administrative hearings and/or work closely with legal counsel in such matters.

15. Represents the district at ~~State~~**state** and ~~County~~**county** workshops, seminars and meetings relating to negotiations.
16. Keeps current on new laws, regulations, and cases pertaining to labor relations, and provides periodic updates to the administrative staff on same.
17. Performs other duties as assigned.

GOVERNMENT ~~AFFAIRS~~Relations:

18. Represents and serves as the advocate for the ~~District~~**district** to ~~Federal~~**federal**, ~~State~~**state** and ~~Local~~**local** policymakers on issues, policies, and laws affecting the interests and welfare of the ~~District~~**district**.
19. Conducts joint outreach efforts with other government agencies for the benefit of the ~~District~~**district**.
20. Meets regularly, and/or as needed with other government officers, staff, and agencies to maintain clear communication with the ~~District~~**district**.
21. Solicits input from ~~District~~**district** executive and administrative staff on legislative matters affecting curriculum, finance, and a variety of complex K-12 education issues.
22. Provides analyses of proposed legislation to appropriate district staff and assists staff in assessing the potential impact of such legislation.
23. Develops recommendations on proposed and existing legislation to support the goals and educational initiatives of the ~~District~~**district**.
24. Assists with the planning and development of strategies for the passage, defeat or amendment of proposed legislation in the interest of the ~~District~~**district**.
25. Prepares letters to legislators stating the ~~District's~~**district's** position of support, concern or opposition to proposed legislation.
26. Keeps appropriate ~~District~~**district** staff and the ~~Governing Board~~**board** informed of **California** State Board of Education meetings and agendas as they affect specific ~~District~~**district** programs and initiatives.
27. Attends **California** State Board of Education meetings and reports to ~~District~~**district** staff on policy decisions and effects on K- 12 districts.
28. Maintains an ongoing liaison with **California** State Department of Education staff on the development of proposed legislation or policies that may impact the ~~District~~**district**.
29. Maintains ~~an~~ ongoing communication with the ~~Superintendent~~**superintendent**, executive and administrative staff regarding impending trends and concerns affecting K-12 education in the state capitol.
30. Circulates proposed bills as needed during the legislative session and chaptered bills at the end of the legislative session to executive and administrative staff.
31. Attends government hearings and provide local and state government entities with the ~~District's~~**district's** viewpoint and perspective on K-12 issues.
32. Meets regularly with other education lobbyists and educational organizations to discuss and determine areas of common interest and support.
33. Communicates with and testifies before the **California** State Senate and Assembly regarding proposed legislation and its effect on the ~~D~~**d**istrict.
34. Assists in the development and preparation of proposed, pending or existing local, state and federal measures that may affect the ~~District's~~**district's** instructional programs and other educational initiatives.

QUALIFICATIONS:

Training, Education and Experience: Any combination of training, education and experience equivalent to a ~~graduate~~**college** degree from an accredited college or university with an emphasis in political science, communication, labor relations, industrial relations, public administration, business administration and/or educational administration.

Knowledge, Skills and Other Characteristics: Knowledge of and skill interpreting applicable federal and

state laws, district policies and procedures, and collective bargaining agreements; skill in conducting research, collecting information and organizing material into manageable form; skill in applying data collected to resolve problems; skill in formulating recommendations, proposals and counter proposals; skill in preparing and presenting effective written and oral reports, recommendations, district policies and procedures; ability to develop, maintain and coordinate effective relationships with members of the ~~Board~~**board ~~of Education~~**, management, state and local agencies, elected leaders and employee organizations; and skill in analyzing relationships among complex data and/or employee groups; skill in drafting and interpreting legislation and contract language; ability to work with complex budgets and budget concepts. Past experience and training in interest-based bargaining desirable.

WORKING CONDITIONS:

Work Environment:
Indoor setting in an office or meeting room; drive a vehicle to conduct work.

Physical Characteristics* (consideration will be given to reasonable accommodation): Sufficient vision to read volumes of 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. *With or without the use of aids.

Other Characteristics: Possession of a valid California driver's license; willing and able to work additional hours periodically under sometimes stressful conditions; willing to travel on occasion and to attend board meetings on a regular basis.

Hazards: Possible confrontations and contact with dissatisfied or emotional individuals.

~~Approved by Personnel Division~~
Adopted by Board: 7/26/77
Revision Adopted by Board: 7/28/80
~~2nd Revision~~**Revised**: 08/11/92
~~3rd Revision~~**Revised**: 03/16/95 – Reporting Only ~~4th Revision~~**Revised**: 01/3/06 – Reporting Only
~~5th Revision~~**Revised**: 05/8/07 – Update job duties and reporting ~~6th Revision~~Revised: 10/11/11 – Update job title and reporting ~~7th Revision~~Revised: 03/01/13 – Reporting Only
~~8th Revision~~**Revised**: 10/25/2022
Revised: TBD

JOB DESCRIPTION

Position Code: TBD
Management Group: SJAA
Salary Range: 10
Work Calendar: 003

POSITION TITLE: Coordinator, Advancement and Development

DEFINITION: Under direction, the position **develops, coordinates and implements strategies** ~~will work~~ to **secure** gifts of funds or in-kind contributions to support district programs and educational initiatives ~~and~~ **in** ~~coordinate~~ **coordination** with schools, departments, community organizations**, donors and funding partners**. **In partnership with the San Juan Education Foundation Board of Directors, the position also supports the operational, fundraising and programmatic functions of the San Juan Education Foundation in alignment with foundation priorities and district goals.**

DIRECTLY RESPONSIBLE TO: Director, Family Engagement and Partnership Development

SUPERVISION OVER: 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 that may be found in positions within this classification.)~~:~~

1. ~~2.~~ Develops and implements annual fundraising **and resource development** plans aligned to identified needs and priorities of the district, **foundation** and funding partners. ~~Coordinates the use of district resources in these efforts.~~
2. ~~4.~~ Serves as the executive director of the San Juan Education Foundation to **coordinate and** implement **foundation** programs and services as identified by the ~~F~~**f**oundation's board.
3. ~~1.~~ Works collaboratively with district leadership and stakeholders to identify gaps in program support that can be supplemented through private donation.
4. ~~9.~~ **Cultivates and stewards donor relationships to** ~~Develop~~ **develop** and deliver~~s~~ funding proposals **and fundraising initiatives.** ~~to potential donors.~~
5. ~~10.~~ Researches and develops a network of potential donors whose interests and mission align with ~~the district's~~ **district and foundation** goals.
6. Coordinates the administration and implementation of foundation-supported programs and initiatives, including grants, scholarships, donor-funded projects and/or related initiatives.
7. Supports management of the foundation budget included planning, tracking, reporting and coordination of financial activities.
8. ~~7.~~ **Develops and** ~~Facilitates~~ facilitates outreach**,** ~~and~~ engagement **and communication** strategies designed to build community connectedness, **and philanthropic** ~~in~~ support ~~of~~ **aligned** ~~the district's~~ **district and foundation** ~~mission and~~ priorities.
9. ~~8.~~ Plans**, coordinates** and implements multiple large events **and engagement activities**, including fundraising **and donor stewardship** events~~, on an annual basis.~~ Coordinates **logistics, communications, materials, vendor relationships and** ~~all aspects including~~ volunteer support as needed.
10. May coordinate and supervise staff in the implementation of events, grant funded initiatives and/or department operations.

11. ~~3.~~ Collaborates with the district's grants writer and partnership development staff to maximize the impact of all funding and partnership efforts.
12. ~~5.~~ Attends **and supports** and San Juan Education Foundation board **and committee** meetings **including** ~~and assists in their~~ planning**, reporting, agenda preparation and follow-up activities.**
13. ~~6.~~ Represents the district and~~/or~~ the San Juan Education Foundation on committees or at community events as assigned.
14. ~~11.~~ Creates~~ and~~**,** maintains **and organizes** records **and operational systems** including but not limited to agendas, meeting minutes, financial reports, ~~donor~~ **fundraising** records~~, purchase records~~ and receipts, contracts~~ and~~**,** legal requirements **and program documentation**.
15. Ensures appropriate separation and use of district and foundation resources in alignment with district policy, state and federal law, foundation direction and donors' intent.
16. ~~12.~~ Compiles**, analyzes** and provides reports **related to** ~~on~~ fundraising**, program impact, financial activity, donor engagement**~~ and~~**, development efforts and other topics** ~~on a regular~~ **regularly.**
17. ~~13.~~ **Delivers** ~~Makes~~ presentations to district employees, parents, students and community groups.
18. ~~14.~~ Ensures compliance with federal, state~~,~~ **and** local ~~and district~~ laws**, district policies** and regulations**,** ~~as well as~~ donor restrictions and intent**, and foundation requirements.**
19. ~~15.~~ Performs related work as required.

QUALIFICATIONS:

Education and Experience:
A bachelor's degree from an accredited college or university; At least three years of experience in partnership creation, community building or advancement and development work (four years of additional experience may be substituted for the bachelor's degree requirement); **ability to plan and maintain complex budgets**; experience working with private foundations or in fundraising for K-12 **schools,** ~~preferred;~~ experience working with ~~a~~ diverse student, parent or community ~~population~~ **populations and experience with digital communication platforms and social media** is preferred.

Licenses and Certificates:
- Valid Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

Knowledge, Skills, and Abilities:

Operations and Leadership
- **Knowledge of nonprofit operations and educational foundation practices**
- **Overall budget management skills, including general accounting principles.**
- **Ability to communicate effectively with donors, community partners, district leadership, and governing boards**
- **Ability to develop systems and processes to support organizational effectiveness**
- **Proficient in computer software technology and use including but not limited to Microsoft Office Suite, Google Suite, social media, Canva, WordPress).**~~ Knowledge and skill in use of computers and assorted software applications.~~
- Knowledge of strategic planning and group facilitation processes

- Ability to work with diverse stakeholder groups to build consensus and inclusiveness
- Ability to analyze and resolve problems with tact and diplomacy

Fund Development and Donor Management

- **Knowledge of donor stewardship and relationship management practices**
- Knowledge of modern fundraising strategies and tactics
- Knowledge of trends in philanthropy and educational foundations

Project Management and Autonomy

- **Ability to manage multiple projects and operational priorities simultaneously**
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines
- **Strong research, analytical and data interpretation skills** ~~Ability to conduct research and analyze and interpret data~~
- **Self-directed and capable of making sound decisions within established guidelines**
- Ability to establish priorities and meet deadlines
- Ability to maintain consistent, punctual and regular attendance

Communications and Events

- Knowledge of event planning tactics and best practices
- Knowledge of **external communications and** public relations best practices as related to community and fund development work
- Ability to **clearly communicate,** understand and follow verbal and written instruction

WORKING CONDITIONS:

Work Environment:

- Mostly indoor office environment with occasional outdoor work for events
- Moderate noise
- Continuous contact with staff, students, parents and community members

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

- Communicate to exchange information both in person, in small groups and/or via computer and telephone
- Inspect documents and other written materials with fine print
- Move about schools and facilities to conduct work, including sitting or remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination
- Ability to lift up to 25 lbs.
- Ability to stand or be mobile for extended periods of time

Other Characteristics:

- Ability to work additional hours and weekends on occasion
- Ability to travel for work-related purposes

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: April 27, 2021

Updated: PENDING BOARD APPROVAL

JOB DESCRIPTION

Position Code: 411
~~**Position Code:** 960~~
Bargaining Group: CSEA
Salary Range: 19
Work Calendar: 0020 or 0001

POSITION TITLE: Child Development Assistant – Infant/Toddler and Preschool
~~Child Development Assistant – School Age~~

DEFINITION:
Under the direction of the Classified Supervisor and Program Administrator, the position is responsible for supervising and supporting students enrolled in the program. This role ensures a safe, structured, and positive environment by monitoring student behavior, assisting with program activities, and promoting engagement and participation. The position follows established guidelines and procedures while supporting program goals and maintaining effective communication with supervising staff.

DIRECTLY RESPONSIBLE TO:
Accountable to the Classified Supervisor and Program Administrator for direction, performance expectations, and overall job responsibilities.

SUPERVISION OVER:
Responsible for monitoring, guiding, and supporting students enrolled in the program, including maintaining appropriate behavior, ensuring participation, and promoting a safe and productive environment.

DUTIES AND RESPONSIBILITIES:
Under direction, assists a certificated employee in planning and providing instruction in the classroom and playground that promotes social, mental, physical and emotional development of the children under their care; carries out effective child behavioral management practices; assists with maintaining a clean and safe environment for the children; and performs related duties as required.

EXAMPLES OF DUTIES:
(Any one position may not include all of the duties listed nor do the listed examples include all tasks which may be found in the positions of this class).

Under direction, facilitates and guides children's learning, emotional growth, development and problem solving abilities as individuals, in small and large groups, in a variety of activities involving fundamental language development and literacy, number concepts, exploration of nature, arts and crafts, music and dramatic play, and recreational programs both in the classroom and on the playground; monitors classroom and playground activities to ensure the safety and wellbeing of students; assists individual children with daily assignments, remedial or makeup work; monitors or administers homework; assists children with clothing, possessions or personal care, self-help skills such as toileting, hand washing, feeding and tooth brushing; serves meals, snacks and drinks; assists with cleanup; organizes work areas and assembles learning materials, art supplies and study aids; places information in and maintains student folders, assists with enrollment and attendance information and records and children's assessments and progress reports; designs and prepares bulletin boards, displays, charts, games, and other teaching aids such as forms, work sheets and other

instructional materials; files classroom materials; sets up, takes down, moves and rearranges classroom materials, rugs, furniture and outdoor areas to support classroom learning activities; may participate in field trips; attends appropriate staff meetings; may assign tasks and assist parent volunteers; may communicate information to parents; assists with or operates a variety of equipment such as computers, projectors, tape recorders or other learning machines; inventories classroom supplies and equipment.

QUALIFICATIONS:

Education and Experience:

For Infant/Toddler and Preschool positions: Previous experience working with infant/toddler children ages 0-3 and/or preschool children ages 3 – 5; higher education required including 12 units of ECE/Child Development coursework and must be able to apply for a Child Development Associate Teacher permit from the California Commission on Teacher Credentialing.

~~For School Age positions: Previous experience working with school-age children ages 5 – 12. Higher education that includes completion of college units in Early Childhood Education desirable.~~

Licenses and Certifications:
These classifications are assigned to ECE Programs, including but not limited to Infant/Toddler, State Preschool, Head Start Preschool and School Age Discovery Club programs. Infant/Toddler and Preschool programs are licensed by the State and have specific course work requirements; School Age programs are not licensed and coursework requirements are desired, but not required.

Knowledge, Skills, and Abilities:

- Skill in oral and written communication;
- Ability to successfully supervise children in games, play or group activities;
- Ability to read and understand teacher manuals and guides;
- Ability to follow oral and written instructions with a minimum of direction;
- Ability to give directions clearly;
- Ability to work independently and make minor decisions within the framework of established guidelines;
- Ability to adapt to individual needs of teachers and children and work with interruptions;
- Ability to work harmoniously with children and staff.
- Ability to meet schedules and timelines.
- Ability to learn and use technology and computer software applications as appropriate to the learning environment.
- Ability to understand and be sensitive to those of culturally and linguistically diverse backgrounds.
- Ability to successfully use positive reinforcement and assertive discipline practices.

WORKING CONDITIONS:

Work Environment:
Indoor classroom and outdoor playground environment; frequent interruptions; significant distractions; continuous contact with staff and the public; may drive a vehicle to conduct work.

Typical Physical Characteristics:* (consideration will be given to reasonable accommodation): Communicate to exchange information in person and on the telephone; inspect written materials with fine print; recognize documents and people; remain in a stationary position for extended periods of time; operate office equipment requiring repetitive hand movement and fine coordination including the use of a computer keyboard, fax machine, copy machine and scanner; move about the campus to conduct work; sufficient physical strength and mobility to drive a car, walk and run with students, and lift, restrain, and control children weighing up to 45 pounds, depending on needs of the program and children in the program; must be able to bend, squat and kneel throughout the day. * with or without the use of aids.

Other Characteristics:
In some programs, possession of, or willingness and ability to obtain a valid California Driver's License issued by the California Department of Motor Vehicles within 30 days of hire or before driving equipment/vehicle requiring this license, and willingness to drive.

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:	5/08/90
Revised:	3/24/95 (License Only)
Revised/Updated:	6/15/2010
Revised/Updated:	6/25/2015
Revised/Updated:	

JOB DESCRIPTION

~~**Position Code:** 411~~
Position Code: 960
Bargaining Group: CSEA
Salary Range: ~~12~~**19B**
Work Calendar: 0020 or 0001

POSITION TITLE: ~~Child Development Assistant – Infant/Toddler and Preschool~~
Child Development Assistant – School Age

DEFINITION: Under direction of assigned supervisor and site facilitator, performs a variety of academic support, enrichment and recreational activities for students; engages students in active and meaningful experiences; and performs routine clerical work.

DIRECTLY RESPONSIBLE TO: Classified Supervisor and Administrator, ECE

SUPERVISION OVER:
Responsible for monitoring, guiding, and supporting students enrolled in the program, including maintaining appropriate behavior, ensuring participation, and promoting a safe and productive environment.

DUTIES AND RESPONSIBILITIES:
~~Under direction, assists a certificated employee in planning and providing instruction in the classroom and playground that promotes social, mental, physical and emotional development of the children under their care; carries out effective child behavioral management practices; assists with maintaining a clean and safe environment for the children; and performs related duties as required.~~
~~EXAMPLES OF DUTIES:~~
~~(Any one position may not include all of the duties listed nor do the listed examples include all tasks which may be found in the positions of this class).Under direction, facilitates and guides children's learning, emotional growth, development and problem solving abilities as individuals, in small and large groups, in a variety of activities involving fundamental language development and literacy, number concepts, exploration of nature, arts and crafts, music and dramatic play, and recreational programs both in the classroom and on the playground; monitors classroom and playground activities to ensure the safety and wellbeing of students; assists individual children with daily assignments, remedial or makeup work; monitors or administers homework; assists children with clothing, possessions or personal care, self-help skills such as toileting, hand washing, feeding and tooth brushing; serves meals, snacks and drinks; assists with cleanup; organizes work areas and assembles learning materials, art supplies and study aids; places information in and maintains student folders, assists with enrollment and attendance information and records and children's assessments and progress reports; designs and prepares bulletin boards, displays, charts, games, and other teaching aids such as forms, work sheets and other instructional materials; files classroom materials; sets up, takes down, moves and rearranges classroom materials, rugs, furniture and outdoor areas to support classroom learning activities; may participate in field trips; attends appropriate staff meetings; may assign tasks and assist parent volunteers; may communicate information to parents; assists with or operates a variety of equipment such as computers, projectors, tape recorders or other learning machines; inventories classroom supplies and equipment.~~

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

1. **Provides additional support to students participating in expanded learning programs which may include support with homework, enrichment activities, recreational activities, etc.**
2. **Maintains contact with and informs program site facilitator of any need and/or concerns related to the expanded learning program activities, student progress, or related concerns.**
3. **Receives expanded learning program related documentation and routes to the appropriate level of staff for processing.**
4. **Assists with maintaining accurate expanded learning program files and records related to programs or activities.**
5. **Maintains, cleans, and organizes expanded learning program areas and enforces indoor and outdoor safety rules.**
6. **May assist with preparing materials related to presentations and/or workshops provided by expanded learning program staff.**
7. **May assist with maintaining an inventory of program related supplies and notifies appropriate expanded learning program staff of low quantities to be replenished.**
8. **May assist TK students with self-help skills such as handwashing and toileting support.**
9. **Assists in organizing, preparing, and distributing snacks/meals in accordance with Child Adult Care Food Program requirements, and may be required to pick up and deliver orders for assigned school site.**
10. **Performs other duties as required.**

QUALIFICATIONS:

Education and Experience:

~~For Infant/Toddler and Preschool positions: Previous experience working with infant/toddler children ages 0-3 and/or preschool children ages 3 – 5; higher education required including 12 units of ECE/Child Development coursework and must be able to apply for a Child Development Associate Teacher permit from the California Commission on Teacher Credentialing.~~

~~For School Age positions: Previous experience working with school-age children ages 5 – 12. Higher education that includes completion of college units in Early Childhood Education desirable.~~

High school diploma or recognized equivalent; must pass the district's applicable proficiency test or provide official transcripts demonstrating the completion of 48 semester/60 quarter units or proof of a two-year degree or higher; previous experience working with school-age children is preferred.

~~Licenses and Certifications:~~

~~These classifications are assigned to ECE Programs, including but not limited to Infant/Toddler, State Preschool, Head Start Preschool and School Age Discovery Club programs. Infant/Toddler and Preschool programs are licensed by the State and have~~

~~specific course work requirements; School Age programs are not licensed and coursework requirements are desired, but not required.~~

Knowledge, Skills, and Abilities:

- ~~Skill in oral and written communication;~~
- ~~Ability to successfully supervise children in games, play or group activities;~~
- ~~Ability to read and understand teacher manuals and guides;~~
- ~~Ability to follow oral and written instructions with a minimum of direction;~~
- ~~Ability to give directions clearly;~~
- ~~Ability to work independently and make minor decisions within the framework of established guidelines;~~
- ~~Ability to adapt to individual needs of teachers and children and work with interruptions;~~
- ~~Ability to work harmoniously with children and staff.~~
- ~~Ability to meet schedules and timelines.~~
- ~~Ability to learn and use technology and computer software applications as appropriate to the learning environment.~~
- ~~Ability to understand and be sensitive to those of culturally and linguistically diverse backgrounds.~~
- ~~Ability to successfully use positive reinforcement and assertive discipline practices.~~
- **Knowledge of laws, rules, regulations, policies and procedures applicable to expanded learning programs and CCTR.**
- **Knowledge of interpersonal skills using tact, patience, and courtesy**
- **Knowledge and skill in the use of computers and associated software programs**
- **Ability to understand and follow verbal and written instruction**
- **Ability to communicate effectively both verbally and in writing with administrators, staff, students, parents, and the community**
- **Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines**
- **Ability to work effectively with all levels of district staff, parents, students, and the community**
- **Ability to read, understand, interpret and explain policies and procedures related to expanded learning programs**
- **Ability to maintain consistent, punctual, and regular attendance**

WORKING CONDITIONS:

Work Environment:

~~Indoor classroom and outdoor playground environment; frequent interruptions; significant distractions; continuous contact with staff and the public; may drive a vehicle to conduct work.~~

- **Indoor office environment**
- **Outdoor recreation areas**
- **Moderate noise**
- **Continuous contact with staff**

Typical Physical Characteristics:* ~~(consideration will be given to reasonable accommodation): Communicate to exchange information in person and on the telephone; inspect written materials with fine print; recognize documents and people; remain in a stationary position for~~

~~extended periods of time; operate office equipment requiring repetitive hand movement and fine coordination including the use of a computer keyboard, fax machine, copy machine and scanner; move about the campus to conduct work; sufficient physical strength and mobility to drive a car, walk and run with students, and lift, restrain, and control children weighing up to 45 pounds, depending on needs of the program and children in the program; must be able to bend, squat and kneel throughout the day. * with or without the use of aids.~~

(with or without use of aids; consideration will be given to reasonable accommodation).

- **Inspect documents and other written materials with fine print**
- **Communicate to exchange information both in person, in small groups, and/or on the telephone**
- **Move about facilities to conduct work, including walking, sitting, reaching above shoulders, stooping, kneeling, crouching, or remaining in a stationary position for extended periods of time**
- **Operates office equipment requiring repetitive hand movement and fine coordination**
- **Transport, move, and lift objects and program supplies weighing up to 25 pounds with assistance**

Other Characteristics:

~~In some programs, possession of, or willingness and ability to obtain a valid California Driver's License issued by the California Department of Motor Vehicles within 30 days of hire or before driving equipment/vehicle requiring this license, and willingness to drive.~~

- **Ability to work additional hours and attend evening meetings on occasion**
- **Ability to travel locally to attend conferences/seminars and other events periodically**

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: 5/08/90
Revised: 3/24/95 (License Only)
Revised/Updated: 6/15/2010
Revised/Updated: 6/25/2015
Revised/Updated:

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.2**

MEETING DATE: **06/23/2026**

SUBJECT: Purchasing Report

DEPARTMENT: Fiscal Services

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

RATIONALE/BACKGROUND:
The attached purchasing report lists purchase orders, service agreements, contracts, change orders and amendments to existing agreements as required by board policy and state law for approval.

ATTACHMENT(S):
1. Purchasing Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Laura Fry, Manager, Business Support Services
Mallory Arevalos, Interim Coordinator, Facilities Business & Compliance
Nicholas Arps, Director, Facilities, Construction & Modernization
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

May 27, 2026 - June 9, 2026

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
VR27-00345	6/2/2026	PowerSchool Group LLC	Enrollment Software - TIPS Contract #260105	$ 179,450.79	0423 - Technology Services
VR27-00350	6/2/2026	Follett School Solutions LLC	Software Renewal - Sole Source	$ 125,559.36	0423 - Technology Services
VR27-00586	6/3/2026	Amergis	Instructional Aides	$ 3,500,000.00	0316 - SPED
VR27-00583	6/3/2026	Capitol Speech	Speech Therapy Services	$ 150,000.00	0316 - SPED
VR27-00585	6/3/2026	CCHAT	Deaf or Hard of Hearing Services	$ 129,514.00	0316 - SPED
VR27-00590	6/3/2026	Elevations RTC/Syracuse	Residential Treatment Center	$ 299,490.00	0316 - SPED
VR27-00588	6/3/2026	Gates of Learning - Gateway	Foster Youth NPS Instruction	$ 175,110.00	0316 - SPED
VR27-00587	6/3/2026	Jabbergym	Speech Therapy Services	$ 500,000.00	0316 - SPED
VR27-00593	6/3/2026	Northern Ca Prep - Point Q.	NPS Instruction Services	$ 421,599.70	0316 - SPED
VR27-00499	6/3/2026	Placer Learning Center	NPS Instruction Services	$ 160,110.00	0316 - SPED
VR27-00592	6/3/2026	Point Quest - Depot Park	NPS Instruction Services	$ 958,567.50	0316 - SPED
VR27-00584	6/3/2026	Point Quest - EDH	NPS Instruction Services	$ 804,735.00	0316 - SPED
VR27-00591	6/3/2026	Point Quest Pediatric Therapies	Instructional Aides	$ 1,500,000.00	0316 - SPED
VR27-00589	6/3/2026	RO Health	Instructional Aides	$ 1,250,000.00	0316 - SPED
VR27-00625	6/3/2026	Sierra Foothills - Placer Ed Corp.	NPS Instruction Services	$ 667,538.40	0316 - SPED
VR27-00582	6/3/2026	Talk Path	Speech and Special Ed Services	$ 260,000.00	0316 - SPED
VR27-00580	6/3/2026	Zen Educate	Instructional Aides	$ 650,000.00	317 - SPED
VR27-00336	6/4/2026	Aequitas Solutions	Q Annual Maintenance & Support - EdTech RFP# 24/25-02	$ 225,542.16	0423 - Technology Services
VR27-00477	6/4/2026	Dell Financial Services	Security Software - NASPO Contract #23026	$ 323,681.00	0423 - Technology Services
VR27-00479	6/4/2026	YMCA of Superior CA	Expanded Learning Afterschool Program	$ 850,000.00	0380 - Expanded Learning Programs
VR27-00478	6/5/2026	CTFF-Ca Teaching Fellows Foundation	Substitute Teacher Services - Year 2 of 2	$ 4,266,905.00	0380 - Expanded Learning Programs
VR27-00472	6/8/2026	AT&T Corp	Telephone Service - Utility	$ 328,200.00	0423 - Technology Services
VR27-00473	6/8/2026	Comcast Holdings	Dark Fiber - Utility	$ 168,000.00	0423 - Technology Services
VR27-00474	6/8/2026	Language Line Services	Translation Services - RFP #25-100	$ 254,870.00	0423 - Technology Services
VR27-00406	6/8/2026	CDW Government	Cybersecurity - CalSave MCOE 538902	$ 241,098.21	0423 - Technology Services
VR27-00549	6/8/2026	Apple Computer Inc	26/27 CRP Devices - EdTech JPA #1856846	$ 515,149.00	0423 - Technology Services
VR27-00552	6/8/2026	Apple Computer Inc	26/27 Smooth Start Devices - EdTech JPA #1856846	$ 144,546.30	0423 - Technology Services
VR27-00476	6/8/2026	Magic School Inc	AI Software - EdTech RFP #25/26-01	$ 138,414.00	0402 - PLI
VR27-00293	6/8/2026	Clearbrook Farms Inc	Blanket for Food and Food Related Products - RFP #25-106	$ 6,500,000.00	0804 - Nutrition Services
VR27-00611	6/9/2026	Dr. Gendy-Shaker	Medical consulting services - prescriptions	$ 13,000.00	0316- SPED
VR27-00110	6/9/2026	Allied Waste Services	Garbage Service - Utility	$ 925,000.00	212 - M&O
VR27-00111	6/9/2026	California American Water	Water Service - Utility	$ 315,000.00	212 - M&O
VR27-00112	6/9/2026	Carmichael Water District	Water Service - Utility	$ 305,000.00	212 - M&O
VR27-00113	6/9/2026	Citrus Heights Water District	Water Service - Utility	$ 330,000.00	212 - M&O
VR27-00114	6/9/2026	Fair Oaks Water District	Water Service - Utility	$ 144,000.00	212 - M&O

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

May 27, 2026 - June 9, 2026

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
VR27-00118	6/9/2026	PGE	Electricity - Utility	$ 1,450,000.00	212 - M&O
VR27-00119	6/9/2026	Sacramento County Utility	Water Service - Utility	$ 660,000.00	212 - M&O
VR27-00120	6/9/2026	Sacramento Suburban Water	Water Service - Utility	$ 605,000.00	212 - M&O
VR27-00122	6/9/2026	SMUD	Electricity - Utility	$ 5,800,000.00	212 - M&O
VR27-00365	6/9/2026	SCP Distributors	Pool Chemicals - Bid#26-106	$ 220,000.00	212 - M&O
VR27-00391	6/9/2026	Abe Janitorial Supply	Custodial Supplies Bid#25-207	$ 950,000.00	212 - M&O
VR27-00434	6/9/2026	Hunt and Sons	Fuel - SACOG Contract CT250003	$ 445,000.00	212 - M&O
VR27-00282	5/29/2026	Bimbo Bakeries USA	Blanket - Baked Goods - RFP26-111	$ 185,000.00	0804 - Nutrition Services
VR27-00299	6/1/2026	Daylight Foods Inc	Blanket - Fresh Produce RFP26-109	$ 2,500,000.00	0804 - Nutrition Services
VR27-00308	6/1/2026	Gold Star Foods	Blanket - Food RFP25-106	$ 2,500,000.00	0804 - Nutrition Services
VR27-00316	6/1/2026	Producers Dairy Foods, Inc	Blanket - Milk Products - Elk Grove RFP 780-23/24	$ 1,750,000.00	0804 - Nutrition Services
VR27-00323	6/1/2026	Individual Foodservice	Blanket - Kitchen Supplies - RFP26-110	$ 1,500,000.00	0804 - Nutrition Services
VR27-00324	6/1/2026	Sysco Sacramento	Blanket - Food RFP25-106	$ 2,000,000.00	0804 - Nutrition Services
VR27-00328	6/1/2026	Fat Cat Bakery	Blanket - Food RFP25-106	$ 114,000.00	0804 - Nutrition Services
VR26-12592	6/9/2026	Avanti Restaurant Solutions Inc	Kitchen Equipment and Appliances - Bella Vista - RFP #26-113	$ 335,402.64	0804 - Nutrition Services
VR26-12593	6/9/2026	Avanti Restaurant Solutions Inc	Kitchen Equipment and Appliances - Mira Loma - RFP #26-113	$ 326,802.03	0804 - Nutrition Services
VR27-00455	6/3/2026	Sacramento Metro Fire	Fire Inspections Services	$ 175,000.00	212 - M&O
VR27-00654	6/8/2026	Western States Fire Protection	Fire Inspections Services RFP26-108	$ 130,000.00	212 - M&O
VR27-00652	6/8/2026	Quality Sound	Fire Inspections Services RFP26-108	$ 310,000.00	212 - M&O
VR27-00577	6/8/2026	West Coast Arborist	Tree Trimming Services Bid22-104	$ 400,000.00	212 - M&O
VR27-00578	6/8/2026	Eco Pest Solutions	Pest Control Services RFP26-114	$ 150,000.00	212 - M&O
VR27-00694	6/9/2026	The Education Team	Substitute Teacher Services	$ 125,000.00	0380 - Expanded Learning Programs
VR27-00692	6/9/2026	Hunt and Sons	Fuel - SACOG Contract CT250003	$ 650,000.00	211 - Transportation
VR27-00691	6/9/2026	Hunt Propane	Propane	$ 300,734.00	211 - Transportation
VR27-00690	6/9/2026	Avalon Transportation	Fieldtrip Charter	$ 888,100.00	211 - Transportation
VR27-00689	6/9/2026	Universal Limo and Transportation	Driver Services	$ 184,500.00	211 - Transportation
VR27-00688	6/9/2026	Lux Bus America	Driver Services	$ 541,650.00	211 - Transportation
VR27-00687	6/9/2026	Pawar Transportation	Driver Staffing	$ 425,200.00	211 - Transportation
VR27-00686	6/9/2026	Michael's Transportation	Driver Staffing	$ 683,750.00	211 - Transportation
VR27-00628	6/9/2026	Kaiser Foundation Health Plan	Blanket for Retirement Premiums - Healthcare	$ 3,000,000.00	0412 - Fiscal Services
VR27-00629	6/9/2026	Western Health Advantage	Blanket for Retirement Premiums - Healthcare	$ 2,145,393.00	0412 - Fiscal Services
VR27-00631	6/9/2026	Self Insured Schools	Blanket for Retiree and Active Premiums	$ 5,054,399.00	0412 - Fiscal Services
VR27-00634	6/9/2026	JAMF Software	JAMF Software - Apple Device Management and Security	$ 163,364.05	0423 - Technology Services

Purchasing Contracts Board Report
Change Orders/Amendments

May 27, 2026 - June 9, 2026

Purchase Order Amendments

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
VR26-12017	6/9/2026	Great American Movers	Additional moving services for San Juan HS Science 204-9495-P1	$ 128,678.00	$ -	$ 3,780.00	$ 132,458.00	216-FAC
VR26-08131	6/9/2026	RJ Commercial Flooring	Additional scope to existing contract Coyle ES Project #162-9349-CIP-26	$ 121,759.72	$ -	$ 23,497.82	$ 145,257.54	212-M&O
PO26-08830	6/8/2026	Innovamat Education	Additional TK-5 math curriculum - Board adopted	$ 6,354,863.44	$ -	$ 213,452.97	$ 6,568,316.41	0402-PLI

Service Agreement Amendments

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
VR26-12334	6/9/2026	DLR Group	Architect services from SD through closeout for the Sylvan New Construction Gym Project #050-9512-26CIP	$ 40,000.00	$ -	$ 1,127,500.00	$ 1,167,500.00	216-FAC
VR26-12622	6/9/2026	Jordan Knightton Architects, Inc. DBA JKAE	Providing support for the Facilities Master Plan for updating site maps, costs, and other misc. items.	$ 100,000.00	$ -	$ 5,000,000.00	$ 5,100,000.00	216-FAC
SA26-00091	6/8/2026	Aldar Academy	Additional services - speech therapy	$ 282,000.00	$ 250,000.00	$ 102,000.00	$ 634,000.00	316-SPED
SA26-00031	6/8/2026	Point Quest PEDS	Additional services - instructional aides	$ 200,000.00	$ 3,446,316.97	$ 30,000.00	$ 3,676,316.97	316-SPED
SA26-00089	6/8/2026	Jabbergym	Additional services - speech therapy	$ 165,751.00	$ 1,252,000.00	$ 21,633.00	$ 1,439,384.00	316-SPED
SA26-00032	6/8/2026	Zen Educate	Additional services for instructional aides $60K, ES	$ 91,000.00	$ 1,439,000.00	$ 90,000.00	$ 1,620,000.00	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
VR25-10982	6/9/2026	Jones-Cambell Co Inc. DBA Campbell Keller	Furniture for band rm, cafeteria, outdoor at Encina HS full site reno 202-9332-P1	$ 1,014,130.82	$ 1,376,336.84	$ 475,257.17	$ 2,865,724.83	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 27, 2026 - June 9, 2026

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

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	6/9/2026	TBD	NA	Kahua, Inc.	3-Year annual service renewal for the Facilities Department Bond Program Software	$ 525,000.00	216-FAC
26	6/9/2023	TBD	NA	Statewide Educational Wrap Up Program	OCIP GL/Auto/WC Insurance premium for the Starr King K-8 Roofing Project 147-9605-P1	$ 240,000.00	216-FAC
26	6/9/2023	TBD	NA	Statewide Educational Wrap Up Program	OCIP GL/Auto/WC Insurance premium for the Thomas Edison Language Institute Roofing Project 116-9605-P1	$ 210,000.00	216-FAC

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	6/9/2023	TBD	25-200	KMM Services, Inc	Providing Construction Management services for the Katherine Johnson MS Cameras CCTV Upgrade Project#055-9716-P1	$ 153,000.00	216-FAC

Purchasing Contracts Board
Report Board Pre-Approval
Piggyback Contracts

May 27, 2026 - June 9, 2026

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.

Date	Piggyback #, Title	Vendor Name	Description	Term
6/5/26	NASPO Contract 23026	Dell Financial	Secureworks - Cyber Security	7/1/25-6/30/29
6/8/26	Omnia Contract 260006-02	HD Supply	Maintenance, Repair, Operating Supplies, Industrial Supplies and Related Products and Services	2/11/26-1/31/31
6/8/26	Omnia Contract 02-138	Ferguson Enterprises	Plumbing Supplies, HVAC Products and Building Supplies	5/1/25-4/30/27
6/2/2026	EdTech RFP24/25-03	Powerschool	College and Career Planning Platform	7/23/25-7/22/30
6/2/2026	EdTech RFP24/25-02	Powerschool	Student Information System	7/23/25-7/22/30
6/2/2026	EdTech RFP 23/24-02	Powerschool	Assessment and Analytics Platforms	7/22/24-7/21/29
6/2/2026	EdTech RFP23/24-02	Renaissance Learning	Assessment and Analytics Platforms	1/26/24-1/25/27
6/2/2026	EdTech RFP 22/23-03	Powerschool	Learning Management Platform	7/22/24-7/21/29
6/2/2026	EdTech RFP Agreement: 1856846	Apple	MacOS and IOS Technology	12/19/25-12/31/27
6/8/2026	Omnia Contract 2018.000207	Grainger	Maintenance, Repair, Operations Supplies and Related Services	6/30/26-6/30/27

Purchasing Contracts Board
Report Board Pre-Approval
Zero Dollar

May 27, 2026 - June 9, 2026

Date	Site/ Department	Vendor Name	Description
6/3/2026	PLI	Fair Oaks Parks & Recreation	Facility rental for professional development event
6/9/2026	Equity & Student Achievement	Regents of University of California	Professional development services - college knowledge

Purchasing Contracts Board Report
Bids/RFPs

May 27, 2026 - June 9, 2026

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

Date	Bid/RFP #	Vendor Name	Term	Description
6/3/2026	RFP# 25-106 Distribution of Processed USDA Foods	Gold Star Foods	07/01/26 - 06/30/27	Contract extension agreement for food distribution services
6/3/2026	RFP# 25-106 Distribution of Processed USDA Foods	Clearbrook Farms	07/01/26 - 06/30/27	Contract extension agreement for food distribution services
6/3/2026	RFP# 25-106 Distribution of Processed USDA Foods	Sysco Foods Sacramento	07/01/26 - 06/30/27	Contract extension agreement for food distribution services
6/4/2026	RFP# 26-106 Swimming Pool Chemicals	Lincoln Aquatics	07/01/26 - 06/30/27	Contract extension agreement for swimming pool chemical supplies
6/4/2026	Bid# 25-207	Abe Janitorial Supply	07/01/26 - 06/30/27	Contract extension agreement for janitorial supplies
6/4/2026	RFP# 22-104	West Coast Arborists	07/01/26 - 06/30/27	Contract extension agreement for tree maintenance services
6/4/2026	RFP# 25-100	Access Language Solutions	07/01/26 - 06/30/27	Contract extension agreement for translation services
6/4/2026	RFP# 25-100	Excel Interpreting	07/01/26 - 06/30/27	Contract extension agreement for translation services
6/4/2026	RFP# 25-100	Language Line Solutions	07/01/26 - 06/30/27	Contract extension agreement for translation services
6/9/2026	RFP# 26-108	Quality Sound	07/01/26 - 06/30/27	Annual fire alarm testing & inspection
6/9/2026	RFP# 26-108	Western States	07/01/26 - 06/30/27	Annual and 5-year sprinkler system inspections
6/9/2026	RFP# 26-108	Western States	07/01/26 - 06/30/27	Annual and 5-year hydrant inspections
6/9/2026	RFP# 26-108	Western States	07/01/26 - 06/30/27	Semi-annual kitchen suppression system inspections

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.3**

MEETING DATE: **06/23/2026**

SUBJECT: Financial Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the financial report which includes warrants and payroll.

RATIONALE/BACKGROUND:
In accordance with Board Policy 3314, Fiscal Services will report the warrants and payroll expenditures for the prior month.

ATTACHMENT(S):
1. Financial Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Laura Lilley, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS			
Fund			**May 2026**
01	General Fund		$ 15,013,560.21
09	Charter Schools		16,807.12
10	Special Ed Pass-Thru		84,676.12
11	Adult Education		591,157.36
12	Child Development		55,376.87
13	Food Service/Cafeteria		1,427,649.99
14	Deferred Maintenance		39,083.10
21	Building Fund		956,300.08
22	Measure S Building Fund		4,603.45
23	Measure J Building Fund		7,546.89
24	Measure N Building Fund		3,680.72
25	Capital Facilities		2,843.50
26	Measure P Building Fund		5,988,425.73
35	State Schools Facilities Fund		-
40	Sp Res FD -- Capital Outlay Proj		-
67	Self Insurance		398,657.06
95	Student Body Fund		-
		TOTAL	**$ 24,603,378.68**

PAYROLL AND BENEFITS	
All Funds	**May 2026**
Certificated Payroll	$ 29,126,830.21
Classified Payroll	11,645,174.00
Benefits	20,032,900.77
TOTAL	**$ 60,804,904.98**

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.4**

MEETING DATE: **06/23/2026**

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:
Board policy requires the superintendent or designee to identify to the board all items not needed by the district, their estimated value and recommended method of disposition. The attached report lists items currently identified as surplus property.

ATTACHMENT(S):
1. Surplus Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

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

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

Board of Education Agenda Item **Attachment 1**

Surplus Property 6/23/2026

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
Cameron Ranch Rm 20	Yamaha	P-200	Electric Piano	S/N: 006560	Disposed
Carnegie	Apple		Laptop	Asset: 20186731	eWaste
Carnegie			5 Rechargeable Microscopes	N/A	eWaste
Churchill	Panasonic		Big Screen TV and mounting hardware	Asset: 20176049	eWaste
Churchill	Apple		Macbook	Asset: 20194107	eWaste
Churchill	Apple		Macbook	Asset: 20194130	eWaste
Churchill	Elmo		Avervision F50 - Projector	S/N 5305141900046	eWaste
Churchill	NEC	#NP-VE281	Projector	S/N: 2Z00482EB	eWaste
Churchill	MISC		Small Speaker	N/A	eWaste
Churchill	MISC		Box of Speakers, Headphones, and various cords	N/A	eWaste
Lichen Rm D7		IPF770	Cannon Poster Maker	N/A	eWaste
Lichen Rm D7	Samsung	Xpress	Printer	S/N: C1860FW ID# 121028	eWaste
SCJ Rm 5	Dell		Computer Towers	92DKBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	92FHBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	92CLBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	92FLBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	92GDBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	92FjBM2	eWaste
SCJ Rm 5	Dell		Computer Towers	D47FBM2	eWaste
SCJ Rm 5	HP	Pro Desk	Laptop	Asset: 10023265	eWaste
Green Oaks	HP	LaserJet P1606dn	Printer	Asset: 20188770	eWaste

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.5**

MEETING DATE: **06/23/2026**

SUBJECT: Gifts

DEPARTMENT: Administration

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

RATIONALE/BACKGROUND:
Acceptance of the following gift:
Starr King K-8 School: from San Juan Education Foundation - for bus transportation for field trip: $4,932.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

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.6**

MEETING DATE: **06/23/2026**

SUBJECT: Adult Education Course Approval for 2026-2027

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
The superintendent is recommending that the board approve the Adult Education courses for 2026-2027.

RATIONALE/BACKGROUND:
The California Department of Education requires annual local approval of Adult Education courses. With the exception of Computers in the Workplace, all other listed courses were in the master schedule during the 2025-26 school year. This routine action would provide the approval necessary to take the course list forward to the California Department of Education.

ATTACHMENT(S):
1. CDE Course Approval Letter for 2026-27

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Richard Judge, Principal, Adult Education

APPROVED BY: Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

California Department of Education

Date: May 14, 2026

To: Richard Judge
Adult Education Principal
San Juan Unified School District
San Juan Adult Education - Sunrise Technology Center

CDS:34 - 67447

From: Adult Education Office
Shadidi Sia-Maat
ssiamaat@cde.ca.gov
916–322-2175
Adult Education Office, California Department of Education
Education Programs Consultant

Subject: Course Approval for 2026–27

Your request for approval of the following 48 courses have been received, recorded, and approved for the 2026–27 school year.

Number	Name	Course Outline Year	Study Date
9987	Academic ESL	2026	
7511	Advanced Child Development (Capstone)	2026	
9980	Advanced ESL	2026	
7932	Advanced Healthcare Administrative Services (Capstone)	2025	
7922	Advanced Patient Care (Capstone)	2026	
2403	Algebra 1	2026	
2816	Art Appreciation	2026	
2803	Art History	2026	
9975	Basic Computer Literacy	2026	
2102	Basic English	2026	
2402	Basic Mathematics	2026	
9982	Beginning ESL	2026	
9978	Career Exploration	2026	
9991	Computers in the Workplace	2026	
2618	Earth Science	2026	
2701	Economics	2026	
2131	English 10	2026	
2132	English 11	2026	
2133	English 12	2026	
2130	English 9	2026	
9986	ESL MultiLevel	2026	
9979	General Elective	2026	
9983	General ESL	2026	
2413	Geometry	2026	

9972	Government	2026	
9995	Government and History (Citizenship Preparation)	2026	
2425	Integrated Mathematics I	2026	
2426	Integrated Mathematics II	2026	
2427	Integrated Mathematics III	2026	
7510	Intermediate Child Development (Concentrator)	2026	
9981	Intermediate ESL	2026	
7931	Intermediate Healthcare Administrative Services (Concentrator)	2025	
7921	Intermediate Patient Care (Concentrator)	2026	
7500	Introduction to Education, Child Development, and Family Services	2026	
7930	Introduction to Healthcare Administrative Services	2025	
7920	Introduction to Patient Care	2026	
2621	Life Science	2026	
9999	Multi-subject High School Diploma Courses	2026	
2610	Physical Science	2026	
2424	Pre-Algebra	2026	
2714	Psychology	2026	
2798	Social Science Elective	2026	
2206	Spanish	2026	
9969	Test Preparation	2026	
2709	United States History	2026	
9985	VESL (Vocational ESL)	2026	
9977	Work Readiness	2026	
2711	World History: Survey	2026	

You are authorized to expend California Adult Education Program funds for the above courses. It is recommended that you use these Course Titles with additional supporting classes listed when communicating program offerings to the public.

Course Outlines for all apportionment classes shall be on file and available for review at the adult school or the district office (5 CCR 10508).

To meet optimum educational standards, these course outlines should contain:

- Goals and purposes
- Performance objectives or competencies
- Instructional strategies
- Units of study, with approximate hours allotted for each unit
- Evaluation procedures
- Clear course completion requirements of established goals and objectives

[ED 51056; 52504; 52506; 5CCR 10508 (b)]
Adult Education Handbook for California (2023)

Career Technical Education: Before establishing a career technical education training program, each member of a local adult education consortium, or the consortium as a whole, shall conduct a job market study of the labor market area in which it proposes to establish the career technical education training program or rely upon the most recent job market study of the labor market area conducted by the local workforce development board. The study shall use local labor market information and consider a supply analysis of existing career technical education training programs for adults maintained by high schools, community colleges, and other postsecondary educational institutions in the geographic area to ensure that the anticipated employment demand for adults enrolled in the proposed training program justifies the establishment of the proposed courses of instruction (EC 84906(a)(3)(A)).

After completing the job market study and before establishing the career technical education training program, the governing body of a member of a local adult education consortium, or the consortium as a whole, as applicable, shall determine if the job market study justifies the proposed career technical education program (EC 84906(a)(3)(B)).

Refer to the Job Market Study in 84906(a) for more information. Education Codes: 1900; 41976; 52506; 52515; 52518; 52570.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.7**

MEETING DATE: **06/23/2026**

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. The Office of Student 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 2026-2027 SPSA school plans are available for review using this link:
https://acrobat.adobe.com/id/urn:aaid:sc:US:d463ec24-fd2b-4186-8956-d35ce8a6488f
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: 06/15/2026

FISCAL IMPACT:
Current Budget: $24,381,068
Funding Source: Title, LCFF Supplemental, and Equity Multiplier

PREPARED BY: Amy Besler, Ed.D., Program Manager, Title I
Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.8**

MEETING DATE: **06/23/2026**

SUBJECT: 2025-2026 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, 2026, in the amount of $113,330,325.

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 $113,330,325. 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. 2025-2026 Actuarial Report OPEB

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

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

March 2, 2026

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
GASB 75 Actuarial Report for the Fiscal Year Ending June 30, 2026

Dear Mr. Ryan:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of San Juan Unified School District (the District). The report's text describes our analysis and assumptions in detail.

The primary purpose of this report is to 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, 2026.

The information included in this report reflects 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 exhibits presented are based on a roll forward of the results of the June 30, 2024, actuarial valuation, and on the employee and plan data used for that valuation. *We estimated benefits paid to retirees for the fiscal year. When actual contributions are known, we'd be happy to update the report.* As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of District employees 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,

Raegann Conner

Raegann E. Conner, ASA, ACA, MAAA
Consulting Actuary

Enclosure

San Juan Unified School District

GASB 75 Actuarial Report
Measured as of June 30,2024
For Fiscal Year End June 30, 2025 Financial Reporting

Submitted March2026

MacLeod Watts

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A. Executive Summary

This report presents actuarial information regarding the other post-employment benefit (OPEB) program of the San Juan Unified School District (the District). The purpose of this report is to provide the actuarial information necessary for financial reporting under Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2026.

The results are based on a roll-forward of liabilities from the June 30, 2024, full actuarial valuation to the current measurement date. No new participant data were collected for this roll-forward. The results reflect expected changes due to the passage of time and benefit payments, but do not reflect actual demographic experience since the prior valuation.

The District should plan for the next full valuation as of June 30, 2026. Results of that valuation will first be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2027.

OPEB Obligations

The District provides continuation of certain types of post-employment coverage to its retiring employees. See Retiree Benefit Provisions for a description of these benefits. Post-employment coverage may create one or more types of OPEB liabilities:

- **Explicit subsidy liabilities**: An "explicit subsidy" exists when the employer contributes directly toward the cost of a retiree's coverage, such as contributing toward the cost of healthcare premiums.

- **Implicit subsidy liabilities**: An "implicit subsidy" may exist when premiums paid for retiree coverage are not expected to cover retiree claims, and the cost difference is expected to be borne by the employer. This commonly occurs when the employer is charged the same premium for active and retired employees, even though retirees generally incur higher claims.

We determine explicit subsidy liabilities using the expected direct payments promised by the plan toward retiree coverage. We determine the implicit subsidy liability as the projected difference between (a) estimated retiree claim costs by age and (b) premiums charged for retiree coverage, to the extent borne by the District.

OPEB Funding Policy

The District's OPEB funding policy is to pay benefits as they are due. GASB 75 requires that agencies using pay-as-you-go funding disclose liabilities using a discount rate equal to a 20-year high grade municipal bond rate. The District approved use of the Bond Buyer General Obligation 20-Bond Municipal Bond Index to set the plan's GASB 75 discount rate. As of the measurement date (June 30, 2025) this rate was 5.20%.

Establishing 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. We can prepare prefunding illustrations should the District wish to explore establishing a trust.

Executive Summary
(Continued)

Summary of Results

The plan's impact on Net Position will be the sum of the difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. The plan's impact on Net Position and Pension Expense for the current fiscal year is shown below.

Summary of Results for Fiscal Year Ending June 30, 2026	**San Juan USD**
Total OPEB Liability	$ 113,330,325
Fiduciary Net Position	-
Net OPEB Liability	**$ 113,330,325**
Adjustment for Deferred Resources:	
Deferred (Outflows)	(10,615,880)
Deferred Inflows	42,990,131
Impact on Statement of Net Position	**$ 145,704,576**
OPEB Expense, FYE 6/30/2026	**$ 5,599,882**

Updates Since the Prior Report

This report is based on a roll forward of the June 30, 2024, valuation. We are not aware of and did not reflect any benefit changes and the District reported that there were no material events affecting the plan since the prior valuation was prepared. The discount rate was updated from 3.93% to 5.20%, reflecting the change in the municipal bond index.

Important Dates

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, 2026
Measurement Date	June 30, 2025
Measurement Period	July 1, 2024 to June 30, 2025
Valuation Date	June 30, 2024

Executive Summary
(Concluded)

Use and Reliance

This report is intended to present actuarial information related to other postemployment benefits (OPEB) for the District's financial statements in accordance with GASB Statement No. 75. The results and conclusions are appropriate for this purpose but may not be suitable for other uses, as different assumptions, methods, or actuarial standards of practice may be required or more suitable.

Certain issues discussed in this report may involve interpretations of applicable laws, regulations, or accounting standards. The District should consult its legal counsel regarding legal questions, as MacLeod Watts does not practice law and nothing in this report should be construed as legal advice. While MacLeod Watts is not a public accounting firm, the actuarial information herein has been prepared in accordance with our understanding of applicable financial reporting requirements. The District should coordinate with its internal accounting staff and external auditors regarding the application of these results to District financial statements.

B. Results Measured as of June 30, 2025

The District's OPEB liability measured as of June 30, 2025, was determined based on a roll-forward of the June 30, 2024, full actuarial valuation. A roll-forward valuation projects the prior year's liabilities to the current measurement date based on expected changes due to the passage of time, benefit payments, and interest on liabilities.

For this type of valuation, no new participant data was collected, and no changes were made to actuarial assumptions or plan provisions, except as noted below. Under GASB 75, any changes in the municipal bond index, the expected long-term rate of return on plan assets, and/or the OPEB funding pattern over the most recent 5-year period must be reflected in determining the discount rate as of the measurement date.

GASB allows roll-forward valuations to be used in the year following a full biennial valuation, provided that no material changes to the plan or plan membership have occurred. Examples of material changes would include significantly different terminations or retirements than assumed, or significant amendments to plan benefits. No material changes were reported by the District for the current measurement period.

The chart below reconciles the Total OPEB Liability reported as of June 30, 2024, to that determined by this roll-forward valuation as of June 30, 2025.

Reconciliation of Changes During Measurement Period	Total OPEB Liability
Balance at Fiscal Year Ending 6/30/2025 *Measurement Date 6/30/2024*	$ 117,036,258
Expected Changes During the Period:	
Service Cost	7,297,645
Interest Cost	4,770,402
Benefit Payments	(5,899,251)
Total Expected Changes During the Period	6,168,796
Expected at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 123,205,054
Unexpected Changes During the Period:	
Change Due to Change in Discount Rate	(9,874,729)
Total Unexpected Changes During the Period	(9,874,729)
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 113,330,325

C. 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, 2026.

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, 2026 *Measurement Date is June 30, 2025*	**San Juan USD**
Items Impacting Net Position:	
Total OPEB Liability	$ 113,330,325
Fiduciary Net Position	-
Net OPEB Liability (Asset)	113,330,325
Deferred (Outflows) Due to:	
Assumption Changes	(4,740,097)
Plan Experience	(420,348)
Investment Experience	-
Deferred Contributions	(5,455,435)
Deferred Inflows Due to:	
Assumption Changes	28,202,152
Plan Experience	14,787,979
Investment Experience	-
Impact on Statement of Net Position, FYE 6/30/2026	**$ 145,704,576**
Items Impacting OPEB Expense:	
Service Cost	$ 7,297,645
Cost of Plan Changes	-
Interest Cost	4,770,402
Expected Earnings on Assets	-
Recognition of Deferred Outflows:	
Assumption Changes	937,262
Plan Experience	96,881
Investment Experience	-
Recognition of Deferred (Inflows):	
Assumption Changes	(5,157,584)
Plan Experience	(2,344,724)
Investment Experience	-
OPEB Expense, FYE 6/30/2026	**$ 5,599,882**

Accounting Information
(Continued)

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*	**6/30/2025** *6/30/2024*	**6/30/2026** *6/30/2025*	**Change During Period**
Total OPEB Liability	$ 117,036,258	$ 113,330,325	$ (3,705,933)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	117,036,258	113,330,325	(3,705,933)
Deferred (Outflows) Due to:			
Assumption Changes	(5,677,359)	(4,740,097)	937,262
Plan Experience	(517,229)	(420,348)	96,881
Investment Experience	-	-	-
Deferred Contributions	(5,899,251)	(5,455,435)	443,816
Deferred Inflows Due to:			
Assumption Changes	23,485,007	28,202,152	4,717,145
Plan Experience	17,132,703	14,787,979	(2,344,724)
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 145,560,129	$ 145,704,576	$ 144,447

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2025	$ 145,560,129
OPEB Expense (Income)	5,599,882
San Juan USD Contributions During Fiscal Year	(5,455,435)
Impact on Statement of Net Position, FYE 6/30/2026	$ 145,704,576

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ 5,455,435
Deterioration (Improvement) in Net Position	144,447
OPEB Expense (Income), FYE 6/30/2026	$ 5,599,882

Accounting Information
(Continued)

Deferred Resources and Expected Future Recognition

The exhibit below shows deferred resources used in the current fiscal year. The plan's Expected Average Remaining Service Life ("EARSL") is 8.1 years. This period is used to recognize any non-investment related deferred resources established as of the measurement date. Investment related deferred resources are always recognized over five years. Detail of all deferred resources used in the current fiscal year can be found in the Schedule of Deferred Resources.

San Juan USD	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 4,740,097	$ 28,202,152
Differences Between Expected and Actual Experience	420,348	14,787,979
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	5,455,435	-
Total	$ 10,615,880	$ 42,990,131

The District will recognize Deferred Contributions in the next fiscal year. The exhibit below shows future recognition of all other deferred resources.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2027	$ (6,453,344)
2028	(5,880,848)
2029	(5,584,669)
2030	(4,840,979)
2031	(4,628,163)
Thereafter	(10,441,683)

Accounting Information
(Continued)

Sensitivity of Liabilities

The discount rate used for accounting purposes for the fiscal year ending June 30, 2026, is 5.20%. Future healthcare cost increases were assumed to start with a 6.0% increase effective January 1, 2026 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% 4.20%**	**Current 5.20%**	**Current + 1% 6.20%**
Net OPEB Liability (Asset)	121,051,936	113,330,325	105,995,327
Increase (Decrease)	7,721,611		(7,334,998)
% Increase (Decrease)	6.8%		-6.5%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	102,526,284	113,330,325	125,874,902
Increase (Decrease)	(10,804,041)		12,544,577
% Increase (Decrease)	-9.5%		11.1%

Accounting Information
(Continued)

Schedule of Changes in the Total OPEB Liability

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service Cost	$ 7,297,645	$ 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 Cost	4,770,402	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	(9,874,729)	(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	(5,899,251)	(6,028,434)	(6,589,236)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
Change in total OPEB liability	(3,705,933)	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	117,036,258	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	$ 113,330,325	$ 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-employee payroll	$ 425,507,824	$ 425,401,179	$ 344,050,908	$ 299,327,181	$ 304,111,313	$ 299,318,431	$ 300,868,065	$ 287,698,401	$ 278,515,266
Total OPEB liability as a percentage of covered-employee payroll	26.63%	27.51%	33.97%	37.99%	47.99%	45.07%	41.02%	43.60%	45.70%
Used in Development of the TOL for the Fiscal Year Ending	**2026**	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Valuation Date	6/30/2024	6/30/2024	6/30/2022	6/30/2022	6/30/2020	6/30/2020	6/30/2018	6/30/2018	6/30/2016
Discount Rate	5.20%	3.93%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Healthcare cost trend rates	6.0% in 2026 3.9% by 2075	6.0% in 2026 3.9% by 2075	6.8% in 2024 3.9% by 2075	6.8% in 2024 3.9% by 2075	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	8.0% in 2018 5.0% by 2024
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2014 CalSTRS 2016 Exper Study
Mortality Improvement	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2020	MacLeod Watts 2020	MacLeod Watts 2018	MacLeod Watts 2018	MacLeod Watts 2017

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Accounting Information
(Continued)

Detail of Changes to Net Position

The chart below details changes to all components of Net Position.

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	Deferred Contributions	Assumption Changes	Plan Experience	
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
Changes During the Period:									
Service Cost	7,297,645		7,297,645						7,297,645
Interest Cost	4,770,402		4,770,402						4,770,402
Expected Investment Income		-	-						-
San Juan USD Contributions		5,899,251	(5,899,251)						(5,899,251)
Changes of Benefit Terms	-		-						-
Benefit Payments	(5,899,251)	(5,899,251)	-						-
Assumption Changes	(9,874,729)		(9,874,729)				9,874,729		-
Plan Experience	-		-					-	-
Investment Experience		-	-						-
Recognized Deferred Resources				(937,262)	(96,881)	(5,899,251)	(5,157,584)	(2,344,724)	(568,914)
Contributions After Measurement Date						5,455,435			(5,455,435)
Net Changes in Fiscal Year 2025-2026	(3,705,933)	-	(3,705,933)	(937,262)	(96,881)	(443,816)	4,717,145	(2,344,724)	144,447
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 113,330,325	$ -	$ 113,330,325	$ 4,740,097	$ 420,348	$ 5,455,435	$ 28,202,152	$ 14,787,979	$ 145,704,576

Accounting Information
(Continued)

Schedule of Deferred Resources

A listing of all deferred resource bases used to develop the Net Position and Pension Expense is shown below. Deferred Contributions are not shown.

Deferred Outflow or (Inflow)						Scheduled Recognition in Expense						
Source	Date Created	Initial Amount	Period (Yrs)	Annual Recognition	Balance as of Jun 30, 2025	2024-25 (FYE 2026)	2025-26 (FYE 2027)	2026-27 (FYE 2028)	2027-28 (FYE 2029)	2028-29 (FYE 2030)	2029-30 (FYE 2031)	Thereafter
Assumption Changes	6/30/2017	(5,863,511)	9.97	(588,128)	(570,406)	(588,081)	(570,406)	-	-	-	-	-
	6/30/2018	(4,655,008)	10.59	(439,521)	(1,138,843)	(439,518)	(439,708)	(439,708)	(259,427)	-	-	-
	6/30/2019	(8,303,445)	10.59	(784,194)	(2,814,087)	(784,194)	(784,194)	(783,754)	(783,737)	(462,402)	-	-
	6/30/2020	4,857,799	10.54	460,791	2,093,676	460,168	460,148	460,148	460,148	460,148	253,084	-
	6/30/2021	5,030,516	10.55	476,833	2,646,350	476,834	476,819	476,819	476,819	476,819	476,819	262,255
	6/30/2022	(20,932,012)	11.07	(1,890,999)	(13,368,016)	(1,890,999)	(1,890,999)	(1,890,999)	(1,890,999)	(1,890,820)	(1,890,618)	(3,913,581)
	6/30/2023	(1,312,024)	11.07	(118,531)	(956,431)	(118,531)	(118,531)	(118,531)	(118,531)	(118,531)	(118,518)	(363,789)
	6/30/2024	(930,551)	8.09	(114,981)	(700,589)	(114,981)	(114,980)	(115,051)	(115,051)	(115,051)	(115,051)	(125,405)
	6/30/2025	(9,874,729)	8.09	(1,221,020)	(8,653,709)	(1,221,020)	(1,221,020)	(1,221,020)	(1,220,367)	(1,220,367)	(1,220,367)	(2,550,568)
Plan Experience	6/30/2018	(2,951,674)	10.62	(277,984)	(727,802)	(277,984)	(280,948)	(281,041)	(165,813)	-	-	-
	6/30/2020	865,424	11.35	76,239	397,255	86,974	87,308	87,308	87,308	87,308	48,023	-
	6/30/2022	(16,934,615)	11.09	(1,527,692)	(10,823,847)	(1,527,692)	(1,527,692)	(1,527,692)	(1,527,692)	(1,530,756)	(1,534,208)	(3,175,807)
	6/30/2024	(4,271,519)	8.07	(529,141)	(3,213,237)	(529,141)	(529,141)	(527,327)	(527,327)	(527,327)	(527,327)	(574,788)

Accounting Information
(Continued)

Contributions to the Plan

District contributions to the Plan occur as benefits are paid to or on behalf of retirees. Benefit payments in the form of direct payments ("explicit subsidies") are shown below.

District contributions paid to retirees during the measurement period are shown below.

For the Measurement Period, 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 Measurement Period	5,891,371	7,880	5,899,251

District contributions *estimated to be* paid to retirees during the fiscal year are shown below. ***When actual contributions are known, we'd be happy to update the report.***

For the Fiscal Year, Jul 1, 2025 through Jun 30, 2026	District	Choices	Total
Benefits Paid to Retirees	$ 5,455,435	$ -	$ 5,455,435
Implicit Subsidy Payment	-	-	-
Total Contributions During the Current Fiscal Year	5,455,435	-	5,455,435

Accounting Information
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		117,036,258		117,036,258
Deferred Outflow:				
Assumption Changes	5,677,359			
Plan Experience	517,229			
Investment Experience	-			
Contribution Subsequent to MD	5,899,251			
Deferred Outflows			12,093,839	
Deferred Inflow:				
Assumption Changes		23,485,007		
Plan Experience		17,132,703		
Investment Experience		-		
Deferred Inflows				40,617,710

Record Benefits Paid to Retirees	Debit	Credit
Net OPEB Liability	5,455,435	
Cash		5,455,435

Record End of Year Updates to OPEB Accounts	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		1,749,502		1,749,502
Deferred Outflow:				
Assumption Changes		937,262		
Plan Experience		96,881		
Investment Experience				
Contribution Subsequent to MD		443,816		
Deferred Outflows				1,477,959
Deferred Inflow:				
Assumption Changes		4,717,145		
Plan Experience	2,344,724			
Investment Experience	-			
Deferred Inflows				2,372,421
OPEB Expense	5,599,882		5,599,882	

D. Accounting Information - District

This section presents the accounting information for District.

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*	**6/30/2025** *6/30/2024*	**6/30/2026** *6/30/2025*	**Change During Period**
Total OPEB Liability	$ 116,980,325	$ 113,278,013	$ (3,702,312)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	116,980,325	113,278,013	(3,702,312)
Deferred (Outflows) Due to:			
Assumption Changes	(5,676,993)	(4,740,026)	936,967
Plan Experience	(484,563)	(397,255)	87,308
Investment Experience	-	-	-
Deferred Contributions	(5,891,371)	(5,455,435)	435,936
Deferred Inflows Due to:			
Assumption Changes	23,482,122	28,198,870	4,716,748
Plan Experience	17,128,741	14,786,165	(2,342,576)
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 145,538,261	$ 145,670,332	$ 132,071

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2025	$ 145,538,261
OPEB Expense (Income)	5,587,506
San Juan USD Contributions During Fiscal Year	(5,455,435)
Impact on Statement of Net Position, FYE 6/30/2026	$ 145,670,332

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ 5,455,435
Deterioration (Improvement) in Net Position	132,071
OPEB Expense (Income), FYE 6/30/2026	$ 5,587,506

Accounting Information – District
(Continued)

Deferred Resources and Expected Future Recognition

The exhibit below shows deferred resources used in the current fiscal year. The plan's Expected Average Remaining Service Life ("EARSL") is 8.1 years. This period is used to recognize any deferred resources established as of the measurement date. Detail of all deferred resources used in the current fiscal year can be found in the Schedule of Deferred Resources.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 4,740,026	$ 28,198,870
Differences Between Expected and Actual Experience	397,255	14,786,165
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	5,455,435	-
Total	$ 10,592,716	$ 42,985,035

Sensitivity of Liabilities

The discount rate used for accounting purposes for the fiscal year ending June 30, 2026, is 5.20%. Future healthcare cost increases were assumed to start with a 6.0% increase effective January 1, 2026 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% 4.20%**	**Current 5.20%**	**Current + 1% 6.20%**
Net OPEB Liability (Asset)	120,998,079	113,278,013	105,944,571
Increase (Decrease)	7,720,066		(7,333,442)
% Increase (Decrease)	6.8%		-6.5%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	102,476,849	113,278,013	125,819,487
Increase (Decrease)	(10,801,164)		12,541,474
% Increase (Decrease)	-9.5%		11.1%

Accounting Information – District
(Continued)

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service Cost	$ 7,293,628	$ 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 Cost	4,768,201	4,652,503	4,320,083	2,920,987	3,442,099	4,004,410	4,701,890	4,673,808	3,839,754
Changes of benefit terms	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(4,266,077)	-	(16,983,679)	-	921,103	-	(2,976,223)	-
Changes of assumptions	(9,872,770)	(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	(5,891,371)	(6,013,003)	(6,576,678)	(7,016,728)	(6,110,611)	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
Change in total OPEB liability	(3,702,312)	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	116,980,325	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	$ 113,278,013	$ 116,980,325	$ 116,795,401	$ 113,634,522	$ 145,911,056	$ 134,873,542	$ 123,341,252	$ 125,359,518	$ 126,661,282
Covered-employee payroll	$ 425,129,013	$ 360,958,998	$ 343,725,828	$ 299,009,048	$ 303,864,142	$ 299,075,155	$ 300,574,054	$ 287,413,645	$ 275,467,608
Total OPEB liability as a percentage of covered-employee payroll	26.65%	32.41%	33.98%	38.00%	48.79%	45.10%	41.04%	43.62%	45.98%
Used in Development of the TOL for the Fiscal Year Ending	**2025**	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	6/30/2024	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Valuation Date	6/30/2024	6/30/2024	6/30/2022	6/30/2022	6/30/2020	6/30/2020	6/30/2018	6/30/2018	6/30/2016
Discount Rate	3.93%	3.93%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Healthcare cost trend rates	6.0% in 2026 3.9% by 2075	6.0% in 2026 3.9% by 2075	6.8% in 2024 3.9% by 2075	6.8% in 2024 3.9% by 2075	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	8.0% in 2018 5.0% by 2024
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2014 CalSTRS 2016 Exper Study
Mortality Improvement	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2020	MacLeod Watts 2020	MacLeod Watts 2018	MacLeod Watts 2018	MacLeod Watts 2017

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Accounting Information – District
(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	Deferred Contributions	Assumption Changes	Plan Experience	
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
Changes During the Period:									
Service Cost	7,293,628		7,293,628						7,293,628
Interest Cost	4,768,201		4,768,201						4,768,201
Expected Investment Income		-	-						-
San Juan USD Contributions		5,891,371	(5,891,371)						(5,891,371)
Changes of Benefit Terms	-		-						-
Benefit Payments	(5,891,371)	(5,891,371)	-						-
Assumption Changes	(9,872,770)		(9,872,770)				9,872,770		-
Plan Experience	-		-					-	-
Investment Experience		-	-						-
Recognized Deferred Resources				(936,967)	(87,308)	(5,891,371)	(5,156,022)	(2,342,576)	(582,952)
Contributions After Measurement Date						5,455,435			(5,455,435)
Net Changes in Fiscal Year 2025-2026	(3,702,312)	-	(3,702,312)	(936,967)	(87,308)	(435,936)	4,716,748	(2,342,576)	132,071
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 113,278,013	$ -	$ 113,278,013	$ 4,740,026	$ 397,255	$ 5,455,435	$ 28,198,870	$ 14,786,165	$ 145,670,332

Accounting Information – District
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		116,980,325		116,980,325
Deferred Outflow:				
Assumption Changes	5,676,993			
Plan Experience	484,563			
Investment Experience	-			
Contribution Subsequent to MD	5,891,371			
Deferred Outflows			12,052,927	
Deferred Inflow:				
Assumption Changes		23,482,122		
Plan Experience		17,128,741		
Investment Experience		-		
Deferred Inflows				40,610,863

Record Benefits Paid to Retirees	Debit	Credit
Net OPEB Liability	5,455,435	
Cash		5,455,435

Record End of Year Updates to OPEB Accounts	*By Source* Debit	*By Source* Credit	*Sources Combined* Debit	*Sources Combined* Credit
Net OPEB Liability		1,753,123		1,753,123
Deferred Outflow:				
Assumption Changes		936,967		
Plan Experience		87,308		
Investment Experience				
Contribution Subsequent to MD		435,936		
Deferred Outflows				1,460,211
Deferred Inflow:				
Assumption Changes		4,716,748		
Plan Experience	2,342,576			
Investment Experience	-			
Deferred Inflows				2,374,172
OPEB Expense	5,587,506		5,587,506	

E. Accounting Information - Choices

This section presents the accounting information for Choices.

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*	**6/30/2025** *6/30/2024*	**6/30/2026** *6/30/2025*	**Change During Period**
Total OPEB Liability	$ 55,933	$ 52,312	$ (3,621)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	55,933	52,312	(3,621)
Deferred (Outflows) Due to:			
Assumption Changes	(366)	(71)	295
Plan Experience	(32,666)	(23,093)	9,573
Investment Experience	-	-	-
Deferred Contributions	(7,880)	-	7,880
Deferred Inflows Due to:			
Assumption Changes	2,885	3,282	397
Plan Experience	3,962	1,814	(2,148)
Investment Experience	-	-	-
Impact on Statement of Net Position	$ 21,868	$ 34,244	$ 12,376

Change in Net Position During the Fiscal Year	
Impact on Statement of Net Position, FYE 6/30/2025	$ 21,868
OPEB Expense (Income)	12,376
San Juan USD Contributions During Fiscal Year	-
Impact on Statement of Net Position, FYE 6/30/2026	$ 34,244

OPEB Expense	
San Juan USD Contributions During Fiscal Year	$ -
Deterioration (Improvement) in Net Position	12,376
OPEB Expense (Income), FYE 6/30/2026	$ 12,376

Accounting Information – Choices
(Continued)

Deferred Resources and Expected Future Recognition

The exhibit below shows deferred resources used in the current fiscal year. The plan's Expected Average Remaining Service Life ("EARSL") is 8.1 years. This period is used to recognize any deferred resources established as of the measurement date. Detail of all deferred resources used in the current fiscal year can be found in the Schedule of Deferred Resources.

Choices	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 71	$ 3,282
Differences Between Expected and Actual Experience	23,093	1,814
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	-	-
Total	$ 23,164	$ 5,096

Sensitivity of Liabilities

The discount rate used for accounting purposes for the fiscal year ending June 30, 2026, is 5.20%. Future healthcare cost increases were assumed to start with a 6.0% increase effective January 1, 2026 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% 4.20%**	**Current 5.20%**	**Current + 1% 6.20%**
Net OPEB Liability (Asset)	53,857	52,312	50,756
Increase (Decrease)	1,545		(1,556)
% Increase (Decrease)	3.0%		-3.0%
Change in Healthcare Cost Trend Rate	**Current Trend - 1%**	**Current Trend**	**Current Trend + 1%**
Net OPEB Liability (Asset)	49,435	52,312	55,415
Increase (Decrease)	(2,877)		3,103
% Increase (Decrease)	-5.5%		5.9%

Accounting Information – Choices
(Continued)

Schedule of Changes in Choice's Net OPEB Liability and Related Ratios

Fiscal Year Ending	2026	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability									
Service Cost	$ 4,017	$ 4,974	$ 4,900	$ 1,568	$ 1,446	$ 5,538	$ 5,378	$ 2,918	$ 3,022
Interest Cost	2,201	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	(1,959)	211	(259)	(2,869)	71	3,235	(3,673)	1,499	(709)
Benefit payments	(7,880)	(15,431)	(12,558)	-	-	-	-	(9,745)	(12,570)
Change in total OPEB liability	(3,621)	(13,128)	(5,227)	$ 48,292	2,137	(44,590)	4,225	20,701	(8,824)
Total OPEB liability - beginning	55,933	69,061	74,288	$ 25,996	23,859	68,449	64,224	43,523	52,347
Total OPEB liability - ending	$ 52,312	$ 55,933	$ 69,061	$ 74,288	$ 25,996	$ 23,859	$ 68,449	$ 64,224	$ 43,523
Covered-employee payroll	$ 378,811	$ 333,947	$ 325,080	$ 318,133	$ 247,171	$ 243,276	$ 294,011	$ 284,756	$ 307,121
Total OPEB liability as a percentage of covered-employee payroll	13.81%	16.75%	21.24%	23.35%	10.31%	9.81%	23.28%	22.55%	14.17%
Used in Development of the TOL for the Fiscal Year Ending	**2025**	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**
Measurement Date	6/30/2024	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Valuation Date	6/30/2024	6/30/2024	6/30/2022	6/30/2022	6/30/2020	6/30/2020	6/30/2018	6/30/2018	6/30/2016
Discount Rate	3.93%	3.93%	3.86%	3.69%	1.92%	2.45%	3.13%	3.62%	3.56%
Inflation	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.75%	2.75%	2.75%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.25%	3.25%	3.25%
Healthcare cost trend rates	6.0% in 2026 3.9% by 2075	6.0% in 2026 3.9% by 2075	6.8% in 2024 3.9% by 2075	6.8% in 2024 3.9% by 2075	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	7.0% in 2021 5.0% by 2024	8.0% in 2018 5.0% by 2024
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2024 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2021 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2020 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2017 CalSTRS 2016 Exper Study	CalPERS 2014 CalSTRS 2016 Exper Study
Mortality Improvement	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2022	MacLeod Watts 2020	MacLeod Watts 2020	MacLeod Watts 2018	MacLeod Watts 2018	MacLeod Watts 2017

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Accounting Information – Choices
(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	Deferred Contributions	Assumption Changes	Plan Experience	
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
Changes During the Period:									
Service Cost	4,017		4,017						4,017
Interest Cost	2,201		2,201						2,201
Expected Investment Income		-	-						-
San Juan USD Contributions		7,880	(7,880)						(7,880)
Changes of Benefit Terms	-		-						-
Benefit Payments	(7,880)	(7,880)	-						-
Assumption Changes	(1,959)		(1,959)				1,959		-
Plan Experience	-		-					-	-
Investment Experience		-	-						-
Recognized Deferred Resources				(295)	(9,573)	(7,880)	(1,562)	(2,148)	14,038
Contributions After Measurement Date						-			-
Net Changes in Fiscal Year 2025-2026	(3,621)	-	(3,621)	(295)	(9,573)	(7,880)	397	(2,148)	12,376
Balance at Fiscal Year Ending 6/30/2026 *Measurement Date 6/30/2025*	$ 52,312	$ -	$ 52,312	$ 71	$ 23,093	$ -	$ 3,282	$ 1,814	$ 34,244

Accounting Information – Choices
(Concluded)

Sample Journal Entries

OPEB Accounts at Beginning of Fiscal Year	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability		55,933		55,933
Deferred Outflow:				
Assumption Changes	366			
Plan Experience	32,666			
Investment Experience	-			
Contribution Subsequent to MD	7,880			
Deferred Outflows			40,912	
Deferred Inflow:				
Assumption Changes		2,885		
Plan Experience		3,962		
Investment Experience		-		
Deferred Inflows				6,847

Record End of Year Updates to OPEB Accounts	*By Source*		*Sources Combined*	
	Debit	**Credit**	**Debit**	**Credit**
Net OPEB Liability	3,621		3,621	
Deferred Outflow:				
Assumption Changes		295		
Plan Experience		9,573		
Investment Experience				
Contribution Subsequent to MD		7,880		
Deferred Outflows				17,748
Deferred Inflow:				
Assumption Changes		397		
Plan Experience	2,148			
Investment Experience	-			
Deferred Inflows			1,751	
OPEB Expense	12,376		12,376	

F. Summary of Employee Data

A new employee census is not used for roll-forward valuations. Rather, liabilities from the prior valuation are moved forward according to the prior valuation assumptions. Therefore, employee and retiree counts are not available as of the roll-forward measurement date as the new liabilities assume a certain degree of terminations, retirements, etc., according to the assumptions disclosed in the prior valuation report.

As of the prior full actuarial valuation date, June 30, 2024, there were 4,558 active members. Of these, 3,742 were enrolled in the medical program and 816 employees were waiving coverage. There were 398 retirees with medical coverage and 34 only receiving dental benefits. The District has indicated that there were no material changes to the plan population since the prior measurement date that might indicate a roll-forward valuation is inappropriate.

For a fuller description of the data used in the prior full actuarial valuation, see the June 30, 2024, valuation report.

G. 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.[1] 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.

[1] 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).

H. Actuarial Methods and Assumptions

The ultimate real cost of an employee benefit plan is the payment 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. Actuarial assumptions are used to estimate future benefits that will be paid and determine the current value of those payments. The actuarial cost allocation method spreads the expected costs over the life of the plan.

Roll-forward valuations use liabilities from an earlier valuation and then move those plan liabilities forward to a new measurement date. All assumptions used by the prior valuation are assumed to be exactly realized when moving plan liabilities forward. Assumptions are then changed if needed. For a list of the full set of assumptions used in the valuation upon which this roll-forward report is based, see the June 30, 2024, valuation report. The assumptions that were changed for this roll-forward valuation are listed below.

Changes in Assumptions or Methods Since the Prior Measurement Date

Discount Rate	The discount rate used to value the liability was changed from 3.93% as of June 30, 2024, to 5.20% as of June 30, 2025, based on the published change in return for the applicable municipal bond index

I. Certification

The purpose of this report is to provide actuarial information in compliance with Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for other postemployment benefits (OPEB) provided by the San Juan Unified School District (the District). The results presented herein are based on a roll-forward of liabilities from the June 30, 2024, full actuarial valuation, adjusted to reflect the plan's estimated financial condition as of the current measurement date.

This roll-forward valuation was prepared without collecting new participant data. The participant census, plan provisions, and actuarial assumptions are consistent with those used in the June 30, 2024, full valuation, except as noted herein. Updates provided by the District were incorporated to reflect changes in plan assets, benefit payments, and other relevant financial information since that date. We relied without audit on all information supplied by the District and performed limited reviews for reasonableness and internal consistency, finding the data suitable for roll-forward purposes.

Because this is a roll-forward rather than a full valuation, the results reflect expected changes due to the passage of time, benefit payments, and interest on liabilities and assets. They do not reflect actual demographic experience (such as retirements, deaths, or new entrants) that may have occurred since the prior valuation. Differences between expected and actual experience will be reflected in the next full actuarial valuation when updated data are available.

We consider the actuarial methods and assumptions used in this roll-forward to be reasonable and appropriate for purposes of complying with GASB 75 and consistent with generally accepted actuarial principles and practices. The results represent estimates of the plan's financial condition as of the measurement date; actual future results may differ materially due to changes in experience, assumptions, plan provisions, or applicable law. Alternative assumptions or methods may also be reasonable; evaluating such alternatives was beyond the scope of this engagement except as required by GASB 75. These results are intended solely for financial reporting purposes and may not be appropriate for other uses.

This report has been prepared solely for the use and benefit of the San Juan Unified School District. It may not be distributed to third parties without the prior written consent of MacLeod Watts, except as required by law or to the District's professional accounting or legal advisors who are subject to confidentiality obligations. No part of this report may be used as the basis for any representation or warranty in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that would impair the objectivity of this work. Nothing in this report should be construed as legal or accounting advice. The signing actuaries are members of the American Academy of Actuaries and meet its qualification standards to issue this opinion.

Signed: March 2, 2026

Raegann E. Conner, ASA, ACA, MAAA

J. Kevin Watts, FSA, FCA, MAAA

Catherine L MacLeod, FSA, FCA, MAAA

Appendix 1: Valuation Process

The valuation process begins with the collection of participant data and a description of the plan's benefit provisions. These materials are reviewed for completeness and reasonableness, though the review is not a formal audit. The results of the valuation therefore rely on the accuracy of the information provided.

The following steps outline how these data are transformed into the key valuation measures.

Projecting Future Benefits

We begin by estimating the future stream of benefit payments (e.g., premiums) for each current retiree and active employee, incorporating both:

- **Explicit subsidies** – direct employer payments toward retiree benefits or premiums; and
- **Implicit subsidies** – indirect employer payments occurring when retiree claims costs are not expected to be fully supported by retiree premiums, and the cost difference is expected to be borne by the employer.

To develop these projections, assumptions are applied about future benefit cost trends, the ages at which benefits will end, and the likelihood that employees will continue working and elect coverage for themselves and their dependents.

Calculating Present Values

Each projected payment is then discounted to the valuation date using a discount rate. This produces the *Present Value of Projected Benefits (PVPB)* — the current value of all expected future benefit payments for participants who are already in the plan. Anticipated future participants are not included in this measure.

The chart below represents the present value of all benefits expected to be paid to current employees, beneficiaries, and retirees of the plan.

Present Value of Projected Benefit (PVPB)
Value on the valuation date of all future benefits expected to be paid to all current participants.

Attributing Benefits to Service

When accounting for the plan, or determining contributions to the plan, it's necessary to divide the value of all expected future benefits into two pieces:

1. Past service benefits -- the value of benefits already earned through past service, and
2. Future service benefits -- the value of benefits expected to be earned through future service of current employees.

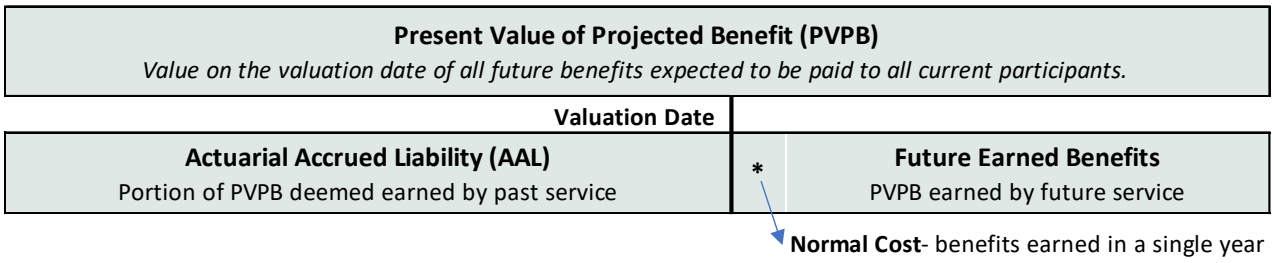
An *attribution method* – also referred to as the actuarial cost method -- is used to divide the PVPB into past service and future service components.

Valuation Process
(Continued)

For public-sector financial reporting, GASB requires use of the *Entry Age Normal (EAN)* attribution method. The EAN method spreads total expected future costs for an individual as a level percentage of pay so that the value of compensation earned to date over the value of all expected pay earned over an individual's career represents the fraction of the PVPB earned to date.

The portion of all future benefits attributed to past service is called the *Actuarial Accrued Liability (AAL)*. In GASB statements, the AAL is called the Total OPEB Liability or Total Pension Liability. The portion of the PVPB attributed to a single additional year of employee service is called the *Normal Cost* or *Service Cost*.

The chart below shows the PVPB split between past and future service.

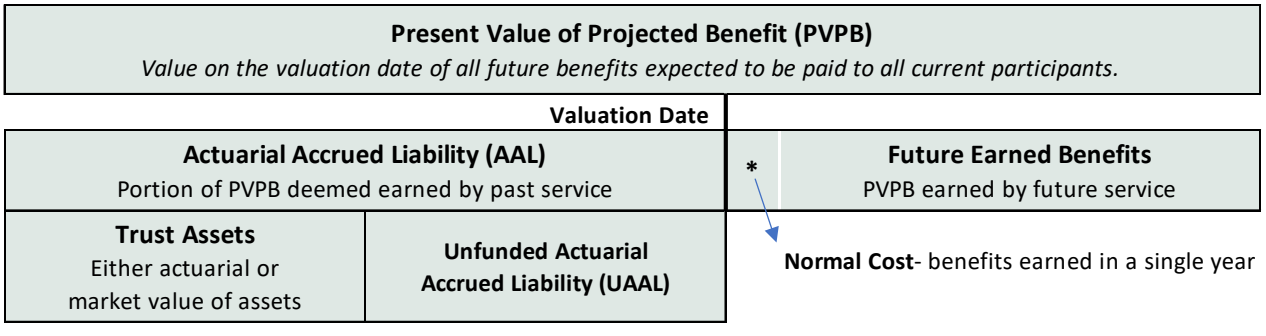


Funding Liabilities

When contributions are set aside in a trust, those funds and their investment earnings accumulate to pay future benefits or to reimburse the employer for benefit payments made directly. One measure of the plan's funding progress — the *Unfunded Actuarial Accrued Liability (UAAL)* — is found by subtracting the trust's *Market Value of Assets (MVA)* or *Actuarial Value of Assets (AVA)* from the Actuarial Accrued Liability (AAL). The UAAL shows, at a single point in time, how much of the benefits earned to date are already funded by the trust.

A plan is considered *fully funded* when the UAAL equals zero (i.e., past service benefits are covered by current trust assets). Even then, however, new contributions are needed each year to fund benefits earned by continued employee service. If no trust assets are held, the Unfunded Actuarial Accrued Liability equals the Actuarial Accrued Liability itself, since all benefits earned to date remain unfunded.

The chart below adds the split of the accrued liability between trust assets and the unfunded liability. Note that if assets exceed the Actuarial Accrued Liability, then the unfunded liability is negative, and a "surplus" exists.



Valuation Process
(Concluded)

Contributing to a Trust

When a trust is present, future trust contributions are generally designed to:

1. Fund the annual Normal Cost, the value of benefits earned by current service, and
2. Pay down (or, if applicable, recognize credits for) any difference between assets and actuarial accrued liabilities.

In terms of the chart shown on the previous page, funding contributions generally are the sum of the Normal Cost plus a slice of the unfunded actuarial accrued liability (with interest and administrative expenses, if applicable). The timing and pattern of these contributions can vary, but spreading the recognition of funding deficits or surpluses over a number of years helps maintain long-term stability in funding levels.

Managing Uncertainty

Actuarial valuations rely on long-term projections — often extending 70 years or more — and depend on many economic and demographic assumptions. Actual plan experience will differ from these assumptions, so plan costs evolve over time.

The methods and assumptions used in an actuarial valuation are intended to be reasonable and consistent with professional standards. However, valuation results should be viewed as point-in-time estimates rather than precise forecasts.

Plan sponsors assume certain risks when providing long-term post-retirement benefits. Frequent actuarial valuations and monitoring of results can help manage these risks, though unplanned variation in results cannot be eliminated.

Understanding Terminology

Certain actuarial and accounting terms describe the same underlying concepts and may be used interchangeably for discussion purposes. The table below summarizes common actuarial measures and their corresponding terms used in GASB statements for OPEB and pension plans.

Actuarial Term	GASB 68 / 75 Equivalent
Present Value of Projected Benefits (PVPB)	No equivalent term
Actuarial Accrued Liability (AAL)	Total Pension Liability (TPL) / Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position (FNP)
Actuarial Value of Assets (AVA)	No equivalent term
Unfunded Actuarial Accrued Liability (UAAL)	Net Pension Liability (NPL) / Net OPEB Liability (NOL)
Normal Cost	Service Cost

While terminology varies between actuarial and accounting contexts, these measures describe the same fundamental relationships between plan benefits, assets, and liabilities. The Glossary has more detailed definitions for these and other topics.

Appendix 2: MacLeod Watts Age Rating Methodology

Accounting standards such as GASB 75 and actuarial standards such as ASOP No. 6 require actuaries to measure retiree healthcare liabilities using expected claims, not premiums. In many valuations, credible claims experience is unavailable or too limited to rely on directly. In these cases, actuaries estimate expected claims by "age rating" the premiums paid by the plan sponsor.

Premiums for active employees and non-Medicare retirees are typically uniform across most ages and sexes. Though total premiums are designed to cover total expected costs, they do not capture the variations in healthcare costs typically incurred at older ages or the variation by sex. Younger participants generally pay more in premiums than their expected cost; older participants generally pay less. Age rating reallocates the total premium to approximate the expected claims at each age and sex.

The process involves three steps:

1. **Develop relative age/sex cost factors.**

   Claims cost curves show how expected costs vary by age and sex (e.g., a factor of 1.00 for a 55-year-old male, 1.25 for a 50-year-old female, 0.40 for a 30-year-old male, etc.). These factors come from industry studies or other credible sources.

2. **Identify the covered population and premiums.**

   The participants enrolled in coverage, their coverage elections, and their applicable premiums are used to model the group supporting the premium rates. Dependents are included for rating purposes; when dependent data is incomplete, assumptions about spouse age and child demographics are applied.

3. **Allocate total premium dollars based on expected claims.**

   Total premiums for the group are spread across participants in proportion to their age/sex cost factors, producing **estimated per-capita claims** for the current year. These estimates are then projected using the valuation's medical trend assumptions.

This approach provides a reasonable estimate of expected claims when plan-specific experience is not credible, or not available, and aligns with applicable actuarial standards.

Appendix 3: MacLeod Watts Mortality Projection Methodology

Actuarial standards (ASOP No. 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP No. 6, Measuring Retiree Group Benefits Obligations) require actuaries to reflect future mortality improvement when valuing long-term retiree obligations. Because credible improvement rates must be based on large national datasets, actuaries rely on published research rather than plan-specific experience.

Best practices for building mortality improvement scales generally recommend that the actuary:

1. Set **short-term** improvement rates using recent mortality experience.

2. Set **long-term** improvement rates using expert judgment.

3. Join short- and long-term rates smoothly over an **appropriate transition period**.

MacLeod Watts Scale 2022 follows these principles. In developing the scale, we relied on sources from the Society of Actuaries (SOA) and the Social Security Administration (SSA).

Society of Actuaries (SOA) – For historical and short-term improvement rates we used the SOA's MP-2021 Improvement scale, published in October 2021. We duplicate MP-2021's historical rates of improvement from 1951-2017 and utilize their projected improvement rates for years 2018-2020.

Social Security Administration (SSA) – To set long-term expected mortality improvement rates, we looked to the 2021 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance (OASDI) Trust Funds (August 2021), specifically the SSA's Intermediate mortality improvement assumptions. This report uses constant long-term improvement rates for various age bands for the years 2030-2044 with a final step down for years 2045 and beyond.

The short-term and long-term rates were joined by a linear transition over the 10-year period 2021-2030. For ages 95 to 117, we graded improvement rates to zero.

The SOA's MP-2021 materials and the SSA Trustees Report assumptions are available on their respective public websites.

Appendix 4: Funding Considerations

This appendix outlines key considerations in financing retiree benefit obligations. Public employers generally use one of three approaches: (1) Pay-As-You-Go (PAYGO), (2) designated reserves, or (3) prefunding through an irrevocable trust. Each approach affects financial reporting, long-term costs, and budget flexibility. The following discussion summarizes these differences to support long-term planning and budgeting.

Pay-As-You-Go (PAYGO) Financing

Under PAYGO financing, retiree benefits are paid from current revenues as they come due. PAYGO requires minimal administration and provides maximum near-term budget flexibility. Because no assets are set aside, employer costs track the pattern of benefit payments directly.

Over time, PAYGO costs typically rise as retiree populations increase or healthcare trend elevates premiums. For financial reporting, unfunded OPEB and pension liabilities must be discounted using a municipal bond index rate under GASB Statements 67, 68, 74, and 75, which typically produces higher reported liabilities and annual expense than under a prefunded arrangement. Also, rating agencies may view large unfunded liabilities as an indicator of long-term fiscal stress.

PAYGO may be reasonable when obligations are small, stable, or diminishing, or when the employer provides benefits solely through an implicit subsidy (see Glossary). In these cases, annual costs may remain manageable without establishing a trust.

Potentially Beneficial For:

- Employers with small, stable, or declining liabilities.
- Plans providing short-term benefits or those offering only an implicit subsidy.
- Closed plans with short remaining duration.
- Employers requiring maximum near-term budget flexibility.
- Agencies without capacity for trust governance, investment oversight, or formal funding policy development.

Informal Funding Through Designated Reserves

Some employers set aside resources within governmental funds—such as the General Fund or an Internal Service Fund—as designated reserves for future retiree benefit payments. These reserves can help smooth future PAYGO volatility, support multi-year planning, and demonstrate internal fiscal discipline while preserving budget flexibility.

Designated reserves remain employer assets and are not plan assets under GASB. They do not reduce reported liabilities or allow use of the trust discount rate when measuring obligations. Rating agencies generally view such reserves as part of available liquidity rather than evidence of prefunding and may note that designated funds can be repurposed or borrowed during fiscal stress or changing priorities.

Funding Considerations
(Continued)

Even with these limitations, designated reserves can be useful when employers anticipate rising costs but are not prepared to commit assets to an irrevocable trust. They also provide a practical transitional step toward prefunding.

Potentially Beneficial For:

- Employers seeking planning structure without irrevocable commitment.
- Agencies accumulating resources before establishing a trust.
- Organizations valuing flexibility while preparing for rising costs.
- Plans with modest obligations where GASB benefits of prefunding may be limited.
- Employers adopting a gradual or transitional funding strategy.

Formal Prefunding Through an Irrevocable Trust

Prefunding involves contributing assets to an irrevocable trust dedicated exclusively to retiree benefits. Trust assets may be invested for long-term growth, allowing investment earnings to offset future employer contributions and enhance cost stability.

Under GASB 67, 68, 74, and 75, projected benefit payments expected to be covered by trust assets may be discounted using the trust's long-term expected rate of return, which is typically higher than the municipal bond rate applied to unfunded periods. As a result, prefunding generally produces lower reported liabilities, lower annual expense, and improved funded ratios. Rating agencies often view ongoing prefunding as evidence of disciplined financial management and long-range planning.

Prefunding supports intergenerational equity by better matching benefit costs to the periods in which those benefits are earned. It may be especially valuable when retiree populations are expected to grow, producing steeply rising retiree benefit payments in future years.

Prefunding requires maintaining a funding policy, adopting an investment policy, providing governance oversight, and making regular contributions. Trust assets are legally restricted and may not be redirected for other purposes; however, under the terms of most OPEB trusts, the employer may request reimbursement from the trust for eligible retiree benefit payments made directly to or on behalf of retirees during the fiscal year.

Potentially Beneficial For:

- Employers with material, ongoing obligations and long time horizons
- Agencies prioritizing cost stability, intergenerational equity, and long-term planning
- Employers seeking to reduce reported liabilities and annual expense
- Organizations aiming to strengthen their credit profile
- Employers able to sustain regular, structured contributions
- Plans with growing retiree populations or rising subsidy costs
- Employers seeking greater assurance that resources will be available to pay retiree benefits over the long term

Funding Considerations
(Continued)

Hybrid Approaches

Employers are not limited to choosing exclusively among PAYGO, designated reserves, or full prefunding. Many agencies use hybrid approaches that apply different strategies to different segments of the obligation or phase in prefunding over time.

One common hybrid method treats the plan as having two components—current retirees and current active employees. Because retiree obligations are a shorter duration and already in pay status, some employers continue to finance these payments on a PAYGO basis. At the same time, they establish an irrevocable trust for active employees, prefunding Normal Cost and amortizing the portion of the actuarial accrued liability attributable to active service.

Another hybrid approach applies different funding strategies to different benefit tiers. For example, a plan may include a higher-cost legacy tier and a lower-cost tier for newer hires. An employer might prefund the newer tier while using PAYGO for the legacy tier, gradually improving the plan's overall funding outlook as legacy benefits decline over time.

Other hybrid strategies include prefunding a portion of annual costs, contributing to a trust in surplus years, or combining trust contributions with designated reserves. Hybrid methods allow employers to balance long-term planning with near-term flexibility and support gradual movement toward stronger funding practices without requiring an abrupt transition to full prefunding.

Potentially Beneficial For:

- Employers tailoring funding approaches to specific goals or constraints
- Agencies seeking to prefund long-duration obligations while managing short-duration liabilities on a PAYGO basis
- Employers transitioning from pay-as-you-go financing toward prefunding over time
- Plans with multiple tiers or differing benefit structures
- Organizations balancing budget flexibility with long-term cost control

Funding Approaches and Long-Term Financial Risk

The funding approaches described above differ not only in administration and accounting treatment, but also in how benefit costs are distributed across time and which revenue sources—current or future—are expected to bear those costs. From a long-term financial perspective, these differences influence the timing of cash outlays, the degree of reliance on future operating revenues, and the variability of required budgetary resources over time.

Pay-As-You-Go Financing

Under a pay-as-you-go approach, benefit costs are largely deferred to future operating budgets as payments come due. This structure places primary reliance on future revenues to absorb both expected benefit costs and any adverse experience. As a result, long-term affordability depends on the employer's future revenue capacity and its ability to accommodate rising benefit payments alongside other budget priorities. Effective use of a PAYGO approach therefore requires an understanding of the full projected path of benefit payments, rather than a focus limited to near-term costs.

Funding Considerations
(Continued)

Designated Reserves

Designated reserves alter the timing of cash flows by setting aside current resources to support future benefit payments. When used consistently, reserves can moderate year-to-year budget volatility and reduce short-term pressure during periods of rising costs or constrained revenues. However, because these assets remain available for other employer purposes, designated reserves generally do not change the extent to which long-term benefit costs ultimately depend on future operating revenues. Their primary effect is on budget smoothing rather than on the long-term allocation of plan costs across periods.

Prefunding Through an Irrevocable Trust

Prefunding through an irrevocable trust shifts a greater portion of plan costs toward periods in which benefits are earned or recognized, reducing reliance on future operating revenues to finance benefit payments. Investment earnings on trust assets can offset a portion of future cash outlays, contributing to more stable contribution patterns over time. While prefunding does not alter the underlying benefit obligations, it can improve predictability by spreading funding requirements more evenly across periods and by reducing the concentration of plan costs in future budgets.

Hybrid Funding Approaches

Hybrid funding approaches combine elements of these strategies by allocating different portions of the obligation to different revenue sources. By determining which costs are funded in advance and which are paid as incurred, employers can tailor the timing of benefit costs to their fiscal capacity, risk tolerance, and planning objectives. Hybrid approaches provide flexibility to manage long-term budget exposure without committing to a single funding method for all components of the plan.

Long-Term Perspective

Regardless of the funding strategy adopted, long-term benefit obligations require long-term planning. In practice, funding decisions for retiree benefit plans are often made in the context of an employer's broader financial obligations, including the funding status and contribution requirements of multiple benefit plans and other long-term commitments. Understanding how these funding choices affect the timing of costs and reliance on future revenues is central to managing financial uncertainty and maintaining budgetary sustainability.

Funding Considerations
(Concluded)

Comparison Summary

The table below summarizes key differences among PAYGO financing, designated reserves, and formal trust prefunding. Hybrid approaches are not shown in a separate column because they blend elements of the three methods in ways that vary by employer policy and plan design.

Feature / Consideration	1. PAYGO	2. Designated Reserves	3. Irrevocable Trust
Asset Status	No assets accumulated	Earmarked but unrestricted	Legally restricted
Legal Restrictions	None	None (policy only)	Irrevocable; For plan benefit only
GASB Discount Rate	Municipal bond rate	Municipal bond rate	Long-term expected return
Impact on Reported Liabilities & Expense	Highest liability and expense	Same as PAYGO	Lower reported liability and expense
Long-Term Cost Profile	Usually rising costs over time	Rising costs Reserves provide smoothing	Investment earnings reduce long-term contributions
Deferral of Plan Costs	High in early years; None once benefits mature	Moderate; reduced to extent reserves offset future costs	Minimal - trust funding alligns costs with periods of accrual
Intergenerational Cost Allocation	Costs largely borne by future taxpayers or ratepayers	Partial alignment; depends on reserve use consistency	Strong alignment of costs with periods of service
Governance & Oversight Requirements	Minimal	Minimal	Requires funding investment policies; Investment oversight
Investment Return	None	Typically low pooled returns	Potential for higher long-term returns
Rating Agency Perspective	Unfunded liability may be a credit risk	Viewed as liquidity, not prefunding	Viewed favorably as structured prefunding

Glossary

Actuarial Accrued Liability (AAL) – The portion of the actuarial present value of projected benefits that is not covered by future normal costs; the accumulated value of benefits attributed to past service under the actuarial cost method. See also: Service Cost; Total OPEB Liability; Total Pension Liability

Actuarial Cost Method – A procedure used to allocate the present value of projected benefits to periods of employee service. It determines how benefit costs and liabilities are assigned over time, based on actuarial assumptions about future events such as salary increases, retirement, and mortality.

Actuarial cost methods are defined in actuarial standards (such as ASOP Nos. 4 and 6) and may be used for various purposes, including funding, accounting, or plan design. In accounting standards such as GASB 68 & 75, this concept is referred to as the attribution method.

See also: Attribution Method; Actuarial Funding Method

Actuarial Funding Method – An actuarial funding method determines the pattern of contributions required to finance a benefit plan's obligations over time. It combines the actuarial cost method, which allocates the present value of projected benefits between past and future service, with an additional step specifying how any unfunded actuarial accrued liability (UAAL) will be recognized and amortized.

Under a funding method, the normal cost (the cost of benefits accruing for active employees during the year) is added to an amortization payment designed to eliminate the UAAL over a prescribed period. The resulting total is the Actuarially Determined Contribution (ADC).

Actuarial funding methods are typically used for funding valuations, not for financial reporting under GASB 68 & 75. GASB 68 & 75 focuses solely on the measurement of liabilities using the actuarial cost method (referred to in the standard as the attribution method) and does not prescribe contribution requirements.

See also: Actuarial Cost Method; Attribution Method

Actuarial Present Value of Projected Benefits (APVPB) – The amount currently required to fund all projected plan benefits of current employees and retirees. This value is determined by discounting expected future benefit payments using an appropriate interest rate and the estimated probability of payment.

Actuarial Valuation Report – A formal report prepared by an actuary that presents the results of an actuarial valuation of plan liabilities.

Actuarial Value of Assets (AVA) – A smoothed measure of plan assets sometimes used in valuations to limit the impact of short-term investment swings. The AVA averages market gains and losses over several years to show a steadier trend in the plan's funding progress. Under GASB standards, a plan's financial reporting must use market value of assets, but an AVA may be used in the determination of funding contributions. See also: Market Value of Assets

Glossary
(Continued)

Actuarially Determined Contribution (ADC) – The contribution amount calculated by the actuary for a given fiscal period to fund the employer's obligations for Pension or Other Post-Employment Benefits (OPEB). It generally consists of the normal cost (the portion of benefits earned during the current year) plus an amortization payment to reduce the unfunded actuarial accrued liability. Actuarial Standards of Practice No. 4 and No. 6 require the ADC to be determined consistent with the trust being able to pay plan benefits when due (see ASOP No. 4 §3.11 and ASOP No. 6 §3.12). Note that the ADC represents a recommended contribution level based on actuarial methods and assumptions and may or may not be a required contribution depending on the plan and it's governing authority.

Amortization Policy – Amortization Policy refers to a prescribed or adopted set of rules governing how unfunded actuarial accrued liabilities (UAALs) are paid down over time through a series of contributions or, for accounting, a series of expense recognition. The policy defines the amortization method, amortization period, and treatment of new gains and losses (e.g., whether separate "bases" are established for each year's changes). Common amortization methods include level dollar (a fixed annual payment) and level percentage of payroll (a payment that grows with expected payroll). A well-designed amortization policy balances intergenerational equity, contribution stability, and funding progress, ensuring that unfunded liabilities are reduced systematically and within a reasonable timeframe.

Assumption Changes – Revisions to the demographic or economic actuarial assumptions used in determining a plan's liabilities, reflecting updated expectations of future plan experience. Assumption changes may involve updates to the discount rate, mortality tables, retirement or termination rates, salary or payroll growth, retiree participation rates, healthcare cost trends, or other relevant assumptions.

Under GASB 68 & 75, the changes in liability resulting from assumption changes are recognized as deferred outflows or inflows of resources and amortized as expense over the Expected Average Remaining Service Lifetime (EARSL) of active and inactive members.

Attribution Method – The attribution method is the term used in accounting standards—such as GASB Statements No. 68 and 75 or FASB ASC 715-30 and 715-60—to describe how the total projected benefit, and therefore the related cost, is assigned or *attributed*, to periods of employee service for financial reporting purposes.

Conceptually, this is equivalent to the actuarial cost method used in actuarial practice. GASB 68 & 75 specifies the Entry Age Normal (level percentage of pay) method as the required attribution method for OPEB and pension plans.

See also: Actuarial Cost Method; Actuarial Funding Method

Closed Group – A closed group actuarial valuation includes only the current members of the plan as of the valuation date—active, inactive, retired, and beneficiaries—and does not assume any future entrants. The valuation projects future benefit payments, contributions, and liabilities solely for this fixed population, reflecting assumptions regarding future terminations, retirements, or deaths, without regard to future workforce growth. Closed group valuations are commonly used for establishing near-term plan contributions and for financial reporting purposes (e.g., under GASB 67, 68, 74, or 75).

Glossary
(Continued)

Covered Payroll – The payroll on which contributions to the plan are based, typically representing the pensionable or contributory earnings of employees currently covered by the plan. Under GASB Statement No. 82, covered payroll replaced covered-employee payroll for use in certain ratios presented in financial statement disclosures when plan contributions are determined with reference to payroll.

Covered-Employee Payroll – The total payroll of employees who are eligible, or who through continued service can become eligible, for retirement benefits through the plan, regardless of whether contributions are based on payroll or whether the benefits themselves are related to pay. For plans whose contributions are not payroll-based (for example, most OPEB plans), this measure represents the aggregate payroll of employees potentially eligible for retirement benefits and remains the appropriate denominator for certain ratios in financial statement disclosures required by GASB.

Because GASB does not prescribe a specific payroll measure, covered-employee payroll generally reflects the employer's total gross or W-2 payroll for employees potentially eligible for OPEB. Consultation with auditors may be appropriate to consider whether employee-specific or nonrecurring items included in gross payroll could materially affect reported ratios. Whatever measure is adopted should be documented, applied consistently, administratively sustainable, and reflect the spirit of the GASB concept of 'total payroll of covered employees.

Crossover Test – Also called the Trust Sufficiency Test, the Crossover Test is a projection required under GASB 68 & 75 to determine whether a plan's fiduciary net position (trust assets) is expected to be sufficient to make all projected benefit payments given the sponsor's pattern of contributions. The Crossover Test is only required for plans whose funding policy provides for contributions that are less than the Actuarially Determined Contribution (ADC). When the sponsor contributes the full ADC—calculated in accordance with Actuarial Standards of Practice—the actuarial funding method itself ensures that, if all assumptions are realized, assets will be sufficient to pay benefits when due. When a Crossover Test is required, the projection determines the effective discount rate to be used in valuing plan liabilities, based on a blend between the long-term expected trust earnings rate and the municipal bond rate, reflecting the relative periods during which plan assets are and are not projected to be sufficient. See GASB 68 paragraphs 29–31 and GASB 75 paragraphs 30-32.

Deferred Resources – Deferred Resources represent the difference between the timing of recognition of certain events and their impact on expense. They include Deferred Outflows of Resources (assets consumed before they are recognized as expenses) and Deferred Inflows of Resources (resources received before they are recognized as revenue or reductions in expense). In the context of GASB 68 & 75, deferred resources are established for actuarial gains or losses (i.e., plan and investment experience), and assumption changes. For cost-sharing plans, deferred resources are also established for changes in proportions and the difference between actual and proportionate share of employer contributions. Deferred resources are recognized over time in the calculation of benefit expense.

Defined Benefit (DB) Plan – A pension or OPEB plan that specifies the amount of benefits a plan member will receive, typically based on factors such as age, years of service, and salary history.

Defined Contribution (DC) Plan – A pension or OPEB plan that establishes an individual account for each member and specifies how contributions are determined and distributed after separation from employment.

Glossary
(Continued)

Demographic Assumptions – Rates and patterns used to model how members enter, move through, and exit the plan. They reflect expected future experience and may vary by age, service, benefit tier, and (when relevant) sex. Typical components include mortality (pre and post retirement) and mortality improvement, retirement, termination of employment, disability incidence, benefit option elections (e.g., form of payment), participation in coverage at and after retirement, spouse & dependent coverage and spouse-age differentials, and marriage assumptions. Demographic assumptions are selected using plan experience, relevant industry tables or studies, and professional judgment, and are reviewed periodically for continued reasonableness.

Discount Rate (GASB) – The interest rate used to convert projected future benefit payments into present values as of the valuation date. Under GASB standards, the discount rate depends on the plan's funding policy. For prefunded plans that consistently contribute the Actuarially Determined Contribution (ADC), the rate is based on the long-term expected return on plan investments. For pay-as-you-go plans, the rate is based on a 20-year, tax-exempt, AA/Aa-rated municipal bond index composed of general obligation bonds (not revenue or other special-purpose bonds). When contributions are made at levels below the ADC, GASB requires a blended discount rate—reflecting both the expected return on trust assets and the municipal bond rate—determined through a crossover test that measures when projected trust assets are expected to be depleted. See also: Crossover Test

Economic Assumptions – Financial variables that affect the timing and amount of projected benefits and contributions. Core elements typically include the discount rate (and, where applicable, the long-term expected return on assets), general price inflation, salary-increase scale (merit and longevity plus inflation), payroll growth, cost-of-living adjustments (COLAs) if provided, and (for OPEB) the health care cost trend. Economic assumptions are selected to be internally consistent and appropriate for the measurement objective and are reviewed periodically alongside demographic assumptions.

Entry Age Normal Actuarial Cost Method – An actuarial cost allocation method in which, 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 potential retirement age at which benefits are paid. Under GASB 68 & 75, the Entry Age Normal (Level Percent of Pay) method is required for financial reporting.

Expected Average Remaining Service Lifetime (EARSL) – The average of the expected remaining service lives of all current and former employees covered by the plan. Former employees receiving or expected to receive benefits are included in the average with zero future service. Used to determine the period over which certain deferred resources are recognized under GASB standards.

Expense – The annual accounting recognition of the cost of benefits under applicable GASB standards. Expense includes the normal cost (service cost), interest on the total liability, expected earnings on plan assets, and the amortization of deferred items such as differences between expected and actual experience or assumption changes.

Experience Study – A periodic (commonly 3–5 year) statistical review of actual plan experience versus current assumptions, conducted to assess the continued appropriateness of demographic (and, where applicable, economic) assumptions. The study summarizes observed rates (e.g., retirement, termination, mortality, disability, elections), evaluates credibility, and recommends assumption updates to better reflect expected future experience. Results are documented, adopted by the appropriate authority, and incorporated prospectively into valuations.

Glossary
(Continued)

Explicit Subsidy – An explicit subsidy occurs when an employer makes a direct contribution toward the cost of retiree health coverage. This may take the form of a fixed dollar amount, a percentage of premium, or payment of the entire premium on behalf of the retiree. The value of these payments represents a direct employer cost and is recognized as part of the employer's Other Postemployment Benefits (OPEB) liability under GASB 75.

Explicit subsidies are typically easier to measure and track than implicit subsidies because they are typically defined in plan documents, labor agreements, or employer policy, and the payments are made directly by or on behalf of the employer.

Fiduciary Net Position – The value of assets held in trust for the payment of benefits, reduced by any liabilities of the trust. It represents the net position restricted for future benefit payments and is measured at fair value.

Fully Funded – Fully Funded describes a plan whose assets are sufficient to cover the actuarial present value of accrued or projected benefit obligations as of a specific measurement date, based on the valuation method and assumptions in use. The term applies differently under various measurement bases:

- In funding valuations, a plan is fully funded when the Actuarial Value of Assets equals or exceeds the Actuarial Accrued Liability (AAL).
- For financial reporting, a plan is fully funded when the Plan Fiduciary Net Position equals or exceeds the Total Pension or OPEB Liability under GASB standards.

However, *fully funded* does not mean that no further contributions will be required. Even when a plan is fully funded on the valuation date, future normal cost accruals (i.e., employees earning additional benefits due to service), investment experience, assumption changes, or demographic events typically create new funding needs. Accordingly, "fully funded" reflects a momentary actuarial condition rather than a permanent financial destination.

Funded Ratio – A point-in-time measure of funding status. Under GASB financial reporting, it is typically defined as Plan Fiduciary Net Position divided by Total Pension (or OPEB) Liability at the measurement date. In funding valuations, a comparable measure may be shown as Actuarial Value of Assets divided by Actuarial Accrued Liability.

Glossary
(Continued)

Funded Status – Represents the relationship between a plan's assets and its benefit obligations at a specific measurement date, based on the applicable actuarial or accounting valuation. It is typically expressed as the difference between plan assets and the actuarial present value of liabilities, or as a ratio comparing those two values.

Funded status is commonly presented using either the Actuarial Value of Assets and Actuarial Accrued Liability (AAL) for funding purposes, or the Plan Fiduciary Net Position and Total Pension or OPEB Liability (TPL/TOL) for financial reporting under GASB Statements No. 67, 68, 74, and 75. Funded status provides a point-in-time measure of a plan's financial position.

The degree of funding can be described using the following generalized categories.

- *Underfunded* - Assets are less than the AAL. The shortfall represents the Unfunded Actuarial Accrued Liability (UAAL). In this category, assets do not yet cover the value of benefits earned by past service.
- *Fully Funded* - Assets equal the AAL. The plan's assets cover benefits earned to date.
- *Overfunded* - Assets exceed the AAL but are less than the Present Value of Projected Benefits (PVPB). The plan holds a surplus relative to the Actuarial Accrued Liability so that current assets cover a portion of expected benefits that will be earned by future employee service.
- *Super-Funded* - Assets equal or exceed the Present Value of Projected Benefits (PVPB). The plan's assets are expected to be sufficient to cover all expected future benefits for current participants if the plan were frozen to new entrants.

If Assets			
< AAL	= AAL	> AAL but < PVPB	>= PVPB
Underfunded	Fully Funded	Overfunded	Super-funded

A plan sponsor may shift these relationships to meet their particular view on plan funding. For example, "fully funded" could be viewed as anywhere between 95% and 110% of the Actuarial Accrued Liability. In this case, each category could be used to change the funding strategy depending on the funding level.

Funding Policy – The formal strategy adopted by a plan sponsor or governing board to determine how contributions will be made to systematically fund benefit obligations. The funding policy establishes the principles and methods used to calculate the Actuarially Determined Contribution (ADC), including the actuarial cost method, amortization policy, and asset valuation method.

A sound funding policy aims to achieve and maintain a sustainable, fully funded plan over the long term while balancing the need for predictable and affordable contribution levels. Under ASOP No. 4 (Measuring Pension Obligations and Determining Pension Plan Costs or Contributions) and 6 (Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Plan Costs or Contributions), an actuarially sound funding policy should be designed so that, if contributions are made as intended and all assumptions are realized, plan assets will be sufficient to pay benefits when due.

Funding policy decisions often reflect both actuarial considerations (such as risk, smoothing, and amortization) and budgetary or statutory constraints.

Glossary
(Continued)

Gain/Loss Analysis – A reconciliation that decomposes period-to-period changes in liabilities and assets into expected changes (based on prior assumptions) and experience gains/losses. Typical components include demographic experience (e.g., retirements, terminations, mortality), economic experience (e.g., actual salary growth, actual health claims or premiums), assumption changes, plan/method changes, investment gains/losses relative to expectation, and contribution differences. For GASB reporting, many of these items create deferred outflows/inflows of resources recognized in expense over prescribed periods; for funding, they may establish new amortization bases that affect the Actuarially Determined Contribution.

Governmental Accounting Standards Board (GASB) – A private, not-for-profit organization that establishes generally accepted accounting principles (GAAP) for U.S. state and local governments.

Health Care Trend – The assumed annual rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to medical inflation, utilization, and technological advancements.

Implicit Subsidy – An implicit subsidy occurs when retiree benefit claims are expected to exceed the premiums charged for retiree coverage. The difference must be paid from another source of funds that is said to implicitly subsidize the retiree benefit. GASB 75 and applicable actuarial standards specify when such a subsidy must be recognized as an employer liability and how that liability is recognized in expense and extinguished over time as retiree benefits are paid.

The simplest situation creating an implicit subsidy arises when active and retired employees are covered under the same medical plan, the employer's actives and retirees are the only experience used to determine premiums, and a single blended premium rate is charged for both groups even though retirees generally have higher expected health costs. In these cases, employer premiums for active employees indirectly subsidize retiree coverage. Although the subsidy is not a separate or explicitly identified payment, it represents a real economic transfer from the employer to retirees—hidden within the plan's blended rate structure.

Under GASB 75, this type of implicit subsidy is recognized as an OPEB liability during employees' active service as the benefit is earned over their careers. When retirees later participate in the plan and their estimated claims exceed their premiums, the difference represents an implicit benefit payment to retirees and is treated as a benefit paid by the plan. To the extent the employer is not reimbursed by a trust for these payments, the employer is credited with a plan contribution.

Other, more complex situations can also create implicit subsidies, but those arrangements do not lend themselves to a simple general definition.

Intergenerational Equity – Intergenerational Equity refers to the principle that the cost of benefits should be borne equitably by the generations of taxpayers, employers, and employees who receive the benefit of associated services or compensation. In the context of pension and OPEB funding, it means that each generation's contributions should be sufficient to cover the benefits earned during that generation's period of employment, without shifting significant costs to future participants or taxpayers. Funding policies that align contributions closely with benefit accruals—such as those using the Entry Age Normal actuarial cost method and level percentage of payroll amortization—are designed to promote intergenerational equity. Conversely, policies that defer or extend payments long after the associated services are provided potentially violate intergenerational equity principles by transferring costs from current to future taxpayers or employees.

Glossary
(Continued)

Investment experience – Investment experience reflects the difference between actual investment returns on plan assets and the expected returns based on the assumptions used in the prior valuation. Favorable differences produce investment gains; unfavorable differences produce losses.

For GASB 68 & 75 reporting, plan assets are measured at market value. Investment gains or losses are recognized as deferred outflows or inflows of resources and are amortized as expense over a period of five years.

Level Dollar Amortization – An amortization method in which the annual payment toward unfunded actuarial accrued liabilities (UAAL) is a fixed dollar amount each year over the amortization period. This approach results in declining payments as a percentage of payroll if payroll is expected to grow, since the dollar payment remains constant while payroll increases. This method is generally most appropriate for benefit programs not directly tied to payroll, such as OPEB plans where benefits are based on fixed-dollar medical subsidies or premium-sharing arrangements rather than a percentage of salary.

Level Percentage of Payroll Amortization – An amortization method in which the annual payment toward unfunded actuarial accrued liabilities (UAAL) is a constant percentage of expected payroll over the amortization period. As payroll is assumed to grow each year, the dollar amount of the contribution increases, maintaining a stable contribution rate relative to payroll. This method is generally most appropriate for benefit programs that are payroll-related, such as defined benefit pension plans where liabilities and normal costs are expressed as a percentage of covered payroll. When both benefits and contributions are tied to payroll, using a constant contribution rate as a percent of payroll better maintains intergenerational equity between current and future taxpayers or employers. However, this approach may be less suitable for OPEB plans or flat-dollar benefit structures, where payroll growth is not related to benefit growth.

Market Value of Assets (MVA) – The Market Value of Assets (MVA) represents the fair value of plan assets as of the measurement date. Fair value is the amount that could be realized if all plan assets were sold in an orderly transaction between willing market participants on that date. In most cases fair value is determined by market or quoted prices.

In contrast to a smoothed or actuarial value of assets (AVA) — which averages asset gains and losses over time to reduce short-term volatility — the MVA represents the plan's assets at actual market value on the reporting date. GASB 68 & 75 requires use of the MVA for financial reporting purposes.

Measurement Date – The date as of which the Total OPEB Liability or Total Pension Liability and the plan's Fiduciary Net Position are measured for financial reporting. Under GASB Statements 67, 68, 74, and 75, the measurement date must fall within the employer's reporting period and cannot rely on an actuarial valuation older than 30 months and 1 day before the employer's fiscal year-end. When the valuation date precedes the measurement date, results must be updated to the measurement date using roll-forward procedures. See also: Valuation Date; Roll-Forward Valuation

Net OPEB Liability (NOL) – The total OPEB liability minus the fiduciary net position. This represents the employer's liability for OPEB benefits provided through a defined benefit plan.

Net Pension Liability (NPL) – The Total Pension Liability minus the fiduciary net position. This represents the employer's liability for Pension benefits provided through a defined benefit plan.

Glossary
(Continued)

Net Position – The residual of all other elements presented in a statement of financial position. In the context of OPEB reporting, it reflects the impact of the Net OPEB Liability adjusted for deferred inflows and outflows of resources.

Normal Cost – The portion of the actuarial present value of projected benefits that is allocated to a given year under the actuarial cost method. For a valuation year, Normal Cost is equal to the Service Cost, representing the value of benefits expected to be earned by active employees during that year. See also: Service Cost

Open Group – An open group actuarial valuation considers both current plan participants and future entrants who are expected to join the plan in the future. The projection of liabilities and assets assumes the ongoing operation of the plan as a continuing entity, with new members entering according to specified demographic, economic, and plan participation assumptions.

Open group valuations require additional demographic and economic assumptions beyond those used in closed-group studies, including 1) population entry and exit assumptions (e.g., expected new hires, turnover, retirements, and mortality), 2) payroll growth and new entrant profiles (age, service, pay), 3) plan participation rates among new hires, and 4) future contribution and benefit accrual patterns consistent with long-term plan sustainability.

Open group valuations are often used for funding policy analysis, long-range financial projections, long-term plan risk assessment, or plan design studies, rather than for current financial reporting or establishing near-term contribution levels of the current plan.

Other Post-Employment Benefits (OPEB) – Post-employment benefits other than pensions, most commonly healthcare benefits, but may also include life insurance or other non-pension benefits provided separately from a pension plan.

Overfunded – Overfunded describes a plan whose assets exceed the actuarial present value of accrued or projected benefit obligations as of the measurement date, based on the chosen actuarial or accounting method. This condition occurs when the Actuarial Value of Assets or Plan Fiduciary Net Position is greater than the Actuarial Accrued Liability (AAL) or Total Pension or OPEB Liability (TPL/TOL). An overfunded status typically reflects favorable investment performance, assumption experience, or past contribution patterns, but it does not necessarily eliminate the need for future contributions to fund benefits expected to be earned by active employees or to maintain the plan's funding target over time.

Participation Rate – The assumed proportion of eligible members who will elect to participate in a plan or a specific benefit/coverage option when first eligible (for example, electing retiree medical coverage, Medicare coordination, or a particular tier). Participation rates are commonly stratified by age, service, subsidy level, union/class, or coverage tier, and can materially affect projected benefit payments (especially for OPEB). For pensions, "participation" may also refer to elections such as optional forms of payment or DROP participation where applicable.

Pay-As-You-Go (PAYGO) – A funding arrangement under which contributions to the plan are made when benefit payments and expenses come due.

Glossary
(Continued)

Plan Experience – Plan experience reflects unexpected changes in a plan's actual demographic outcomes. Plan experience is distinct from differences in investment performance, assumption changes, or plan amendments, each of which is recognized separately.

Common sources of plan experience gains or losses include:

- Retirements, terminations, disability rates, or mortality rates differing from the assumptions used in a prior valuation.
- Salary progression, service accrual, or payroll growth deviating from expected patterns.
- Coverage or benefit elections (e.g., dependent participation, healthcare plan selection, Medicare coordination) differing from assumptions.
- Data updates, corrections, or retroactive changes in participant status.

Under GASB 68 & 75, plan-experience gains or losses are recognized as deferred outflows or inflows of resources and amortized as expense over the Expected Average Remaining Service Lifetime (EARSL) of active and inactive members.

Present Value of Projected Benefits (PVPB) – The actuarial present value of all benefits expected to be paid to current plan participants, based on both service to date and projected future service, with benefits determined according to the plan provisions and actuarial assumptions in effect as of the measurement date.

The PVPB encompasses benefits for existing active, inactive, and retired members, discounted to the valuation date. It includes both the portion attributable to past service (the Actuarial Accrued Liability, AAL) and the portion expected to be earned through future service of current employees (the value of future normal costs).

The PVPB provides the broadest measure of a plan's obligations with respect to its current participants.

Reporting Date – The employer's fiscal year-end to which financial statement disclosures apply (for example, June 30, 2025). Under GASB reporting, amounts are measured as of the measurement date (which may precede the reporting date by up to one year) and then reported as of the reporting date in the notes and required supplementary information. Distinguishing reporting date from valuation date and measurement date is essential for reconciling year-over-year changes.

Glossary
(Continued)

Roll-Forward Valuation – A simplified actuarial process that estimates liabilities as of a measurement date by projecting results from a prior full actuarial valuation forward. Rather than collecting new census data and fully re-measuring liabilities, the actuary updates the earlier valuation to reflect expected changes such as the passage of time, benefit payments, and updated plan assets.

Roll-forward valuations are used to reduce the time and cost of performing a full valuation each year while providing a reasonable interim estimate of liabilities. Under a roll-forward, demographic events (such as retirements, deaths, or new entrants) and other plan experience are assumed to occur as expected, rather than being explicitly measured.

Because of these simplifications, a roll-forward valuation is less detailed than a full actuarial valuation and is appropriate only when no material changes to the plan or membership have occurred since the prior valuation. GASB 68 & 75 specifically permits roll-forward valuations for OPEB plans to support consistent annual reporting.

A full actuarial valuation, by contrast, uses current participant data and a complete review of plan provisions and assumptions to recalculate all liabilities and costs, and serves as the foundation for subsequent roll-forward measurements.

Section 115 Trust – An irrevocable trust established under Section 115 of the Internal Revenue Code, which permits state and local government agencies to set aside funds for essential governmental purposes—such as the prefunding of Other Post-Employment Benefits (OPEB) and pension obligations. To qualify for tax-exempt status, the trust must serve a recognized governmental purpose and remain under the substantial control of the sponsoring public agency. Assets held in a Section 115 Trust are legally segregated from the employer's general funds, may be invested pursuant to the agency's adopted investment policy, and are restricted to use for the designated governmental purpose. Because the trust is separate from general assets, its balances may be recognized as plan assets for financial reporting under GASB standards.

Select and Ultimate – A type of actuarial assumption that applies varying rates for an initial "select" period, followed by a long-term stable "ultimate" rate.

Sensitivity Analysis – A required GASB disclosure showing how the Net Pension or Net OPEB Liability would change if the discount rate or healthcare cost trend rate (for OPEB plans) were 1% higher or lower.

Service Cost – The portion of the actuarial present value of projected benefits that is assigned to the current valuation year under the actuarial cost method. Service Cost represents the value of benefits earned by active employees during that year. See also: Normal Cost; Actuarial Cost Method.

Total OPEB Liability (TOL) – The total value of all plan benefits attributable to service rendered as of the valuation date for current plan members and vested former members. Equivalent to Actuarial Accrued Liability determined under the Entry Age Normal (percent of pay) funding method. See also: Actuarial Accrued Liability

Total Pension Liability (TPL) – The total value of all plan benefits attributable to service rendered as of the valuation date for current plan members and vested former members. Equivalent to Actuarial Accrued Liability determined under the Entry Age Normal (percent of pay) funding method. See also: Actuarial Accrued Liability

Glossary
(Concluded)

Trust – A separate legal entity established to hold assets for the purpose of paying benefits to participants. To qualify as a trust for GASB reporting, assets must be held for the exclusive benefit of plan members and their beneficiaries, be legally protected from the creditors of the employer, and be used solely to provide benefits and related administrative expenses.

Trust Sufficiency Test – See Crossover Test

Underfunded – Underfunded describes a plan whose assets are less than the actuarial present value of accrued or projected benefit obligations at the valuation date, based on the applicable actuarial or accounting measurement basis. Underfunding indicates that the Actuarial Value of Assets (for funding valuations) or the Plan Fiduciary Net Position (for financial reporting) is less than the corresponding liability measure—the Actuarial Accrued Liability (AAL) or the Total Pension or OPEB Liability (TPL/TOL). An underfunded position does not imply insolvency; rather, it represents the portion of benefits earned to date that are not yet covered by current assets and will need to be funded over time through future contributions, investment returns, or both.

Unfunded Actuarial Accrued Liability (UAAL) – On a funding (actuarial) basis, the excess of the Actuarial Accrued Liability (AAL) over the Actuarial Value of Assets (AVA). The UAAL reflects past service costs not yet funded under the adopted funding policy and is commonly amortized over a closed period using level-dollar or level-percent-of-pay methods. UAAL is distinct from the GASB accounting measures Net Pension Liability (NPL) or Net OPEB Liability (NOL), which are defined as Total Liability – Plan Fiduciary Net Position at fair value.

Valuation Date – The date as of which the actuarial valuation is performed. The valuation date may precede the measurement date. See also: Measurement Date

Vesting – Requirements, as defined by the plan, which when met make a benefit nonforfeitable upon separation from service.

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SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.9**

MEETING DATE: **06/23/2026**

SUBJECT: 2024-2025 Audit Reports for Measures J, N, and P

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 audit reports for Measures J, N and P as prepared by Crowe LLP (the district's independent auditor for Measures J, N and P).

RATIONALE/BACKGROUND:
Each year the annual financial and performance audit for Measures J, N and P general obligation bonds are conducted by the district's outside auditor. Measures J, N and P are subject to the requirements of Proposition 39, passed in 2000. These audits are for the bond funds for the year ending June 2025 and are conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States.

Crowe LLP, has expressed its opinion, "The financial statements referred to Measures J, N and P present fairly, in all material respects, the financial position of the Measures J, N and P General Obligation Bonds activity, of San Juan Unified School District, as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America."

As for the performance audit report, Crowe concluded that, "The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measures J, N and P General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District's Governing Board and approved by the voters."

ATTACHMENT(S):
1. San Juan USD Measure J 2025 Financial Statements
2. San Juan USD Measure J 2025 Performance Audit
3. San Juan USD Measure N 2025 Financial Statements
4. San Juan USD Measure N 2025 Performance Audit
5. San Juan USD Measure P 2025 Financial Statements
6. San Juan USD Measure P 2025 Performance Audit

BOARD COMMITTEE ACTION/COMMENT:
Bond Oversight Committee: TBD

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Laura Lilley, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTICT

MEASURE J GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE J GENERAL OBLIGATION BONDS
June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Measure J General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure J General Obligation Bonds activity, of San Juan Unified School District, as of June 30, 2025, and the changes in its financial position 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 San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure J General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of San Juan Unified School District as of June 30, 2025, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

(Continued)

Auditor's 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 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 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 San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Bonds activity. 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 District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2025

ASSETS

Cash and investments (Note 2):	
Cash in County Treasury	$ 4,394,677
Cash with Fiscal Agent	2,113
Total assets	$ 4,396,790

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	$ 169,318
Fund balance – restricted (Note 3)	4,227,472
Total liabilities and fund balance	$ 4,396,790

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2025

Revenues:	
Other local revenue	$ 115,178
Expenditures:	
Current:	
Classified salaries	859
Employee benefits	109
Contract services and operating expenditures	30,818
Capital outlay	275,665
Total expenditures	307,451
Change in fund balance	(192,273)
Fund balance, July 1, 2024	4,419,745
Fund balance, June 30, 2025	$ 4,227,472

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of San Juan Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure J Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure J General Obligation Bonds, only. The activities of the Measure J General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of San Juan Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made of interest receivable. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2025.

Restricted Fund Balance: Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure J General Obligation Bonds.

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 and are paid. All encumbrances are liquidated at June 30.

Accounting 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. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

NOTE 2 – CASH

Cash and investments at June 30, 2025 consisted of $4,396,790 held as Cash in County Treasury and Cash with Fiscal Agent.

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasury pooled investment fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for future bond project funded expenditures. The District holds their funds with the Sacramento County Treasurer. 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 District 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, 2025, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District has adopted the County Treasurer's formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2025 the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure J General Obligation Bonds is restricted, as described below.

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

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of this proposition by at least 55% of the registered voters voting on the proposition, the San Juan Unified School District shall be authorized to issue and sell bonds of up to $350,000,000 in aggregate principal amount.

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE (Continued)

Purpose of Bonds: The proceeds of the Bonds may be used:

> *"To complete the repair/renovation in Carmichael, Orangevale, Citrus Heights, Arden-Arcade, Gold River, and Fair Oaks by building permanent classrooms to replace leaky, moldy, portable classrooms and by replacing failing plumbing, sewer and heating/air conditioning systems, shall the San Juan Unified School District issue $350,000,000 in bonds qualifying local schools for state matching funds, and appoint a citizens oversight committee and independent auditor to guarantee funds are spent only on school improvements."*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On July 31, 2003, the District issued General Obligation Bonds, Election of 2002, Series 2003 in the amount of $46,000,000 to build, acquire, construct and furnish school facilities. The bonds mature in 2028. The bonds were issued at interest rates ranging from 1.00% to 5.80%. With the issuance of the 2012 General Obligation Refunding Bonds in March 2012, $24,705,000 of Series 2003 Bonds were refunded.

On August 12, 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling $67,205,000 and capital appreciation bonds totaling $1,794,931 to build, acquire, construct, and furnish school facilities. The interest rates vary on the current interest bonds from 2.00% to 5.00% and mature through 2027. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2030. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, $37,000,000 of Series 2004A Bonds were refunded.

On August 5, 2007, the District issued General Obligation Bonds, Election of 2002, Series 2007 in the amount of $70,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during 2016, and were issued at interest rates ranging from 4.25% to 5.00%. With the issuance of the 2014 General Obligation Refunding Bonds in May 2014, $47,060,000 of Series 2007 Bonds were refunded.

On July 23, 2010, the District issued General Obligation Bonds, Election of 2002, Series 2010 in the amount of $55,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through August 2034, and were issued at interest rates ranging from 2.25% to 5.00%. With the issuance of the 2017 General Obligation Refunding Bond in March 2017, outstanding bonds matured during succeeding years through August 2020.

(Continued)

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES (Continued)

On June 10, 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of $10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026, and were issued at interest rates ranging from 0.80% to 5.50%.

On March 22, 2012, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2012B in the amount of $23,190,000 to refund the District's Series 2003 bonds. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00 to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On September 13, 2012, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2012C in the amount of $36,480,000 to refund a portion of the District's Series 2004A Bonds. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 2.00 to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On January 13, 2013, the District issued General Obligation Bonds, Election of 2002, Series 2013 in the amount of $50,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at interest rates ranging from 3.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On May 1, 2014, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2014 in the amount of $44,265,000 to refund a portion of the District's outstanding Series 2007 Bonds. The bonds mature during succeeding years through August 2030. The bonds were issued at interest rates ranging from 2.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On July 1, 2014, the District issued General Obligation Bonds, Election of 2002, Series 2014 in the amount of $25,925,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at interest rates ranging from 2.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On March 1, 2017, the District issued General Obligation Bonds, Election of 2002, Series 2017 in the amount of $23,475,000 to finance specific construction, acquisition and modernization projects. The bonds matured during succeeding years through August 2022. The bonds were issued at an interest rate ranging from 2.00% to 3.00%.

On March 1, 2017, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2017 Bonds in the amount of $37,890,000 to refund a portion of the District's Series 2010 Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at interest rates ranging from 2.000% to 3.375%.

(Continued)

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES (Continued)

On October 29, 2020, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2020 in the amount of $143,090,000. The bonds range in maturity date with final payoff on August 1, 2034 and interest rates ranging from 0.265% - 2.416%. The bonds were issued by the District to refund approximately $143,000,000 in callable maturities and on bonds outstanding in Refunding Series A and B, Refunding Series C, Series 2013, Series 2014 Refunding, and Series 2014. All series included in the refunding, with the exception of the Refunding Series A, were authorized pursuant to Measure J.

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 Education
San Juan Unified School District
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 Measure J General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure J General Obligation Bonds activity financial statements, and have issued our report thereon dated May 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over Measure J General Obligation Bonds activity 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 San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control.

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

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

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan Unified School District's Measure J General Obligation Bonds activity financial statements are free from material misstatement, we performed tests of the District's 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.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE J GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT

MEASURE J GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE J GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the "District") Measure J General Obligation Bond funds for the year ended June 30, 2025.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 5 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure J General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for San Juan Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of San Juan Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure J General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE J GENERAL OBLIGATION BONDS

On November 5, 2002, the electorate of San Juan Unified School District approved the $350,000,000 Measure J General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

> *"To complete the repair/renovation in Carmichael, Orangevale, Citrus Heights, Arden-Arcade, Gold River, and Fair Oaks by building permanent classrooms to replace leaky, moldy, portable classrooms and by replacing failing plumbing, sewer and heating/air conditioning systems, shall the San Juan Unified School District issue $350,000,000 in bonds qualifying local schools for state matching funds, and appoint a citizens oversight committee and independent auditor to guarantee funds are spent only on school improvements."*

On July 31, 2003, the District issued General Obligation Bonds, Election of 2002, Series 2003 in the amount of $46,000,000 to build, acquire, construct and furnish school facilities. The bonds mature in 2028. The bonds were issued at interest rates ranging from 1.00% to 5.80%. With the issuance of the 2012 General Obligation Refunding Bonds in March 2012, $24,705,000 of Series 2003 Bonds were refunded.

On August 12, 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling $67,205,000 and capital appreciation bonds totaling $1,794,931 to build, acquire, construct, and furnish school facilities. The interest rates vary on the current interest bonds from 2.00% to 5.00% and mature through 2027. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2030. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, $37,000,000 of Series 2004A Bonds were refunded.

On August 5, 2007, the District issued General Obligation Bonds, Election of 2002, Series 2007 in the amount of $70,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during 2016, and were issued at interest rates ranging from 4.25% to 5.00%. With the issuance of the 2014 General Obligation Refunding Bonds in May 2014, $47,060,000 of Series 2007 Bonds were refunded.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE J GENERAL OBLIGATION BONDS (Continued)

On July 23, 2010, the District issued General Obligation Bonds, Election of 2002, Series 2010 in the amount of $55,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through August 2034, and were issued at interest rates ranging from 2.25% to 5.00%. With the issuance of the 2017 General Obligation Refunding Bond in March 2017, outstanding bonds matured during succeeding years through August 2020.

On June 10, 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of $10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026, and were issued at interest rates ranging from 0.80% to 5.50%.

On March 22, 2012, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2012B in the amount of $23,190,000 to refund the District's Series 2003 bonds. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00 to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On September 13, 2012, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2012C in the amount of $36,480,000 to refund a portion of the District's Series 2004A Bonds. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 2.00 to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On January 13, 2013, the District issued General Obligation Bonds, Election of 2002, Series 2013 in the amount of $50,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at interest rates ranging from 3.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On May 1, 2014, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2014 in the amount of $44,265,000 to refund a portion of the District's outstanding Series 2007 Bonds. The bonds mature during succeeding years through August 2030. The bonds were issued at interest rates ranging from 2.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On July 1, 2014, the District issued General Obligation Bonds, Election of 2002, Series 2014 in the amount of $25,925,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at interest rates ranging from 2.00% to 5.00%. On October 29, 2020, these bonds were refunded in part by the District's issuance of the 2020 General Obligation Refunding Bonds.

On March 1, 2017, the District issued General Obligation Bonds, Election of 2002, Series 2017 in the amount of $23,475,000 to finance specific construction, acquisition and modernization projects. The bonds matured during succeeding years through August 2022. The bonds were issued at an interest rate ranging from 2.00% to 3.00%.

On March 1, 2017, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2017 Bonds in the amount of $37,890,000 to refund a portion of the District's Series 2010 Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at interest rates ranging from 2.000% to 3.375%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE J GENERAL OBLIGATION BONDS (Continued)

On October 29, 2020, the District issued General Obligation Bonds, Election of 2002, Refunding Series 2020 in the amount of $143,090,000. The bonds range in maturity date with final payoff on August 1, 2034 and interest rates ranging from 0.265% - 2.416%. The bonds were issued by the District to refund approximately $143,000,000 in callable maturities and on bonds outstanding in Refunding Series A and B, Refunding Series C, Series 2013, Series 2014 Refunding, and Series 2014. All series included in the refunding, with the exception of the Refunding Series A, were authorized pursuant to Measure J.

The financial activity related to the Measure J General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 23. The District Funds 21, 22, 23, 24 and 26 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2025.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure J General Obligation Bond funds for the year ended June 30, 2025 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure J General Obligation Bond project expenditures for the year ended June 30, 2025 (the "List"). A total of $307,451 in expenditures from July 1, 2024 through June 30, 2025 were identified.

METHODOLOGY

We performed the following procedures to the List of Measure J General Obligation Bond project expenditures and transfers for the year ended June 30, 2025:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures and transfers as reported by the District in the District's audited financial statements for the year ended June 30, 2025, presented as the Building Fund.
- Selected a sample of 4 nonpayroll expenditures and 2 payroll expenditures totaling $100,778 and $859 respectively. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 33% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

CONCLUSION

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure J General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District’s Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTICT

MEASURE N GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE N GENERAL OBLIGATION BONDS
June 30, 2025

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Measure N General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure N General Obligation Bonds activity, of San Juan Unified School District, as of June 30, 2025, and the changes in its financial position 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 San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure N General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of San Juan Unified School District as of June 30, 2025, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

(Continued)

Auditor's 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 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 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 San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Bonds activity. 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 District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2025

ASSETS

Cash and investments (Note 2):	
Cash in County Treasury	$ 11,740,298
Cash with Fiscal Agent	60,785
Total assets	$ 11,801,083

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	$ 2,534
Fund balance – restricted (Note 3)	11,798,549
Total liabilities and fund balance	$ 11,801,083

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2025

Revenues:	
Other local revenue	$ 314,806
Expenditures:	
Contract services and operating expenditures	21,564
Change in fund balance	293,242
Fund balance, July 1, 2024	11,505,307
Fund balance, June 30, 2025	$ 11,798,549

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of San Juan Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure N Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure N General Obligation Bonds, only. The activities of the Measure N General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of San Juan Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made of interest receivable. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2025.

Restricted Fund Balance: Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure N General Obligation Bonds.

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 and are paid. All encumbrances are liquidated at June 30.

Accounting 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. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

NOTE 2 – CASH

Cash and investments at June 30, 2025 consisted of $11,801,083 held as Cash in County Treasury and Cash with Fiscal Agent.

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasury pooled investment fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for future bond project funded expenditures. The District holds their funds with the Sacramento County Treasurer. 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 District 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, 2025, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District has adopted the County Treasurer's formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2025 the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure N General Obligation Bonds is restricted, as described below.

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

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of this proposition by at least 55% of the registered voters voting on the proposition, the San Juan Unified School District shall be authorized to issue and sell bonds of up to $350,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

> *"To improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars, shall the San Juan Unified School District issue $350,000,000 in bonds at interest rates within the statutory limit and appoint a citizens' oversight committee, conduct annual independent audits, and spend funds only on school and classroom improvements, with NO money used for administrator salaries?"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

On January 13, 2013, the District issued General Obligation Bonds Election of 2012, Series A in the amount of $20,000,000 to build, acquire, construct, and furnish school facilities. The bonds matured during succeeding years through August 2015. The bonds were issued at an interest rate of 1.00%.

On July 1, 2014, the District issued General Obligation Bonds Election of 2012, Series B in the amount of $80,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 1.00% to 4.00%.

On March 7, 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 Bond in the amount of $70,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00% to 4.00%.

On January 22, 2019, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of $150,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3.00% to 4.00%.

On October 29, 2020, the District issued General Obligation Bonds, Election 2012, Series 2020 in the amount of $30,000,000. The bonds range in maturity date with final payoff on August 1, 2029, and interest rates ranging from 0.25% - 4.00%.

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 Education
San Juan Unified School District
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 Measure N General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure N General Obligation Bonds activity financial statements, and have issued our report thereon dated May 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over Measure N General Obligation Bonds activity 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 San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control.

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

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

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan Unified School District's Measure N General Obligation Bonds activity financial statements are free from material misstatement, we performed tests of the District's 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.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the "District") Measure N General Obligation Bond funds for the year ended June 30, 2025.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure N General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for San Juan Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of San Juan Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS

On November 6, 2012, the electorate of San Juan Unified School District approved the $350,000,000 Measure N General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

> *"To improve the quality of education at every school, modernize aging classrooms, upgrade technology, provide 21st century learning opportunities, improve student safety and become eligible for millions in additional State dollars, shall the San Juan Unified School District issue $350,000,000 in bonds at interest rates within the statutory limit and appoint a citizens' oversight committee, conduct annual independent audits, and spend funds only on school and classroom improvements, with NO money used for administrator salaries?"*

On January 13, 2013, the District issued General Obligation Bonds Election of 2012, Series A in the amount of $20,000,000 to build, acquire, construct, and furnish school facilities. The bonds matured during succeeding years through August 2015. The bonds were issued at an interest rate of 1.00%.

On July 1, 2014, the District issued General Obligation Bonds Election of 2012, Series B in the amount of $80,000,000 to build, acquire, construct, and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at interest rates ranging from 1.00% to 4.00%.

On March 7, 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 Bond in the amount of $70,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at interest rates ranging from 2.00% to 4.00%.

On January 22, 2019, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of $150,000,000 to finance specific construction, acquisition, and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3.00% to 4.00%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE N GENERAL OBLIGATION BONDS (Continued)

On October 29, 2020, the District issued General Obligation Bonds, Election 2012, Series 2020 in the amount of $30,000,000. The bonds range in maturity date with final payoff on August 1, 2029, and interest rates ranging from 0.25% - 4.00%.

The financial activity related to the Measure N General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 24. The District Funds 21, 22, 23, 24 and 26 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2025.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure N General Obligation Bond funds for the year ended June 30, 2025 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure N General Obligation Bond project expenditures for the year ended June 30, 2025 (the "List"). A total of $21,564 in expenditures from July 1, 2024 through June 30, 2025 were identified.

METHODOLOGY

We performed the following procedures to the List of Measure N General Obligation Bond project expenditures and transfers for the year ended June 30, 2025:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures and transfers as reported by the District in the District's audited financial statements for the year ended June 30, 2025, presented as the Building Fund.
- Selected a sample of 2 expenditures totaling $5,244. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 24% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

CONCLUSION

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District’s Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTICT

MEASURE P GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE P GENERAL OBLIGATION BONDS
June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Measure P General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure P General Obligation Bonds activity, of San Juan Unified School District, as of June 30, 2025, and the changes in its financial position 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 San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure P General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of San Juan Unified School District as of June 30, 2025, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

(Continued)

Auditor's 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 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 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 San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Bonds activity. 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 District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2025

ASSETS

Cash and investments (Note 2):	
Cash in County Treasury	$ 2,221,910
Cash with Fiscal Agent	193,301
Cash awaiting deposit	7,763
Receivables	507,899
Total assets	$ 2,930,873

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	$ 6,471,354
Fund balance (deficit) – restricted (Note 3)	(3,540,481)
Total liabilities and fund balance	$ 2,930,873

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2025

Revenues:	
Other local revenue	$ 2,739,861
Expenditures:	
Current:	
Classified salaries	1,192,747
Employee benefits	603,197
Books and supplies	32,430
Contract services and operating expenditures	1,794,905
Capital outlay	89,042,681
Total expenditures	92,665,960
Change in fund balance (deficit)	(89,926,099)
Fund balance, July 1, 2024	86,385,618
Fund balance (deficit), June 30, 2025	$ (3,540,481)

See accompanying notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of San Juan Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure P Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure P General Obligation Bonds, only. The activities of the Measure P General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of San Juan Unified School District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made of interest receivable. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2025.

Restricted Fund Balance: Restricted fund balance includes resources which are legally or contractually restricted by external third parties. Fund balance is restricted for capital projects of the Building Fund in accordance with the Bond Project List for Measure P General Obligation Bonds.

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 and are paid. All encumbrances are liquidated at June 30.

Accounting 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. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

NOTE 2 – CASH

Cash and investments at June 30, 2025 consisted of $2,415,211 held as Cash in County Treasury and Cash with Fiscal Agent.

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasury pooled investment fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for future bond project funded expenditures. The District holds their funds with the Sacramento County Treasurer. 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 District 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, 2025, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District has adopted the County Treasurer's formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2025 the District had no concentration of credit risk.

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure P General Obligation Bonds is restricted, as described below.

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

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of this proposition by at least 55% of the registered voters voting on the proposition, the San Juan Unified School District shall be authorized to issue and sell bonds of up to $750,000,000 in aggregate principal amount.

(Continued)

NOTE 4 – PURPOSE OF BOND ISSUANCE (Continued)

Purpose of Bonds: The proceeds of the Bonds may be used:

> *"San Juan Unified School District Classroom Repair/Student Safety Measure. To repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/plumbing/drinking fountains/water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/equipment, shall San Juan Unified School District issue $750,000,000 in bonds at legal rates, requiring annual independent financial audits, citizens oversight, and keeping all funds local?"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

In March 2017, the District issued General Obligation Bonds Election of 2016, Series 2017 in the amount of $39,920,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2019. The bonds were issued at an interest rates ranging from 2% to 2.5% and were fully repaid during the year ended June 30, 2020.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of $80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5%.

In January 2024, the District issued General Obligation Bonds Election of 2016, Series 2024 in the amount of $125,000,000 to finance renovation, construction and improvement of school facilities. The bonds mature during succeeding years through August 2050. The bonds were issued at interest rates ranging from 4% to 5%.

(Continued)

NOTE 6 – SUBSEQUENT EVENT

As of June 30, 2025, Fund 26 (Measure P Bond) reported a negative ending fund balance of $3,540,481 primarily due to expenditures exceeding available resources at year-end. Subsequent to year-end, and prior to the issuance of additional bond proceeds in August 2025, the District entered into an interfund borrowing arrangement to provide temporary liquidity for Fund 26. On July 15, 2025, the District transferred $25,000,000 from Fund 21 to Fund 26. This amount was repaid to Fund 21 on September 2, 2025, following the receipt of bond proceeds. These transactions occurred after June 30, 2025 and are considered non-adjusting subsequent events; accordingly, they are not reflected in the accompanying financial statements.

In August 2025, the District issued Election 2016, Series 2025 General Obligation Bonds totaling $105,000,000. The proceeds from the bond issuance will be used for the purpose of financing the renovation, construction and improvement of school facilities. The bonds bear an interest rate ranging from 5.00% to 5.25% and mature through August 2044.

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 Education
San Juan Unified School District
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 Measure P General Obligation Bonds (the "Bonds") activity of San Juan Unified School District (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's Measure P General Obligation Bonds activity financial statements, and have issued our report thereon dated May 11, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over Measure P General Obligation Bonds activity 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 San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control.

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

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

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan Unified School District's Measure P General Obligation Bonds activity financial statements are free from material misstatement, we performed tests of the District's 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.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
MEASURE P GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT

MEASURE P GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT
Carmichael, California

MEASURE P GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2025

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
San Juan Unified School District
Carmichael, California

We have conducted a performance audit of the San Juan Unified School District (the "District") Measure P General Obligation Bond funds for the year ended June 30, 2025.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure P General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for San Juan Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of San Juan Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure P General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
May 11, 2026

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE P GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of San Juan Unified School District approved the $750,000,000 Measure P General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

> *"San Juan Unified School District Classroom Repair/Student Safety Measure. To repair/upgrade all schools by: repairing aging/deteriorating classrooms/bathrooms/leaky roofs/plumbing/drinking fountains/water pipes/electrical wiring; upgrading classroom technology, math/science/computer labs, vocational education classrooms, and outdated fire safety/security systems; removing asbestos/lead paint; and, repairing, constructing, and acquiring educational facilities/equipment, shall San Juan Unified School District issue $750,000,000 in bonds at legal rates, requiring annual independent financial audits, citizens oversight, and keeping all funds local?"*

All bond expenditures are subject to review by a Citizens' Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure P General Obligation Bonds is recorded in the Building Fund in the District's audited financial statements.

In March 2017, the District issued General Obligation Bonds Election of 2016, Series 2017 in the amount of $39,920,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2019. The bonds were issued at an interest rates ranging from 2% to 2.5% and were fully repaid during the year ended June 30, 2020.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of $80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT MEASURE P GENERAL OBLIGATION BONDS (Continued)

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5.00%.

In January 2024, the District issued General Obligation Bonds Election of 2016, Series 2024 in the amount of $125,000,000 to finance renovation, construction and improvement of school facilities. The bonds mature during succeeding years through August 2050. The bonds were issued at interest rates ranging from 4% to 5.%.

The financial activity related to the Measure P General Obligation Bonds is recorded in the District's Financial Activity Report for Fund 26. The District Funds 21, 22, 23, 24 and 26 are combined to comprise Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2025.

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure P General Obligation Bond funds for the year ended June 30, 2025 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure P General Obligation Bond project expenditures for the year ended June 30, 2025 (the "List"). A total of $92,665,960 in expenditures from July 1, 2024 through June 30, 2025 were identified.

METHODOLOGY

We performed the following procedures to the List of Measure P General Obligation Bond project expenditures and transfers for the year ended June 30, 2025:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures and transfers as reported by the District in the District's audited financial statements for the year ended June 30, 2025, presented as the Building Fund.
- Selected a sample of 25 nonpayroll and 8 payroll expenditures totaling $26,562,063 and $730,300 respectively. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 29% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

CONCLUSION

The results of our procedures indicated that, in all significant respects, San Juan Unified School District expended Measure P General Obligation Bond funds for the year ended June 30, 2025 only for the specific projects developed by the District’s Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.10**

MEETING DATE: **06/23/2026**

SUBJECT: Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. All monitoring requirements performed by the district will be based on the accuracy and completeness of the information provided to the district.

SingerLewark. LLP (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, 2025 and 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 2024-2025 audit report for the period ending June 30, 2025 and 2024, respectively: Aspire Twilight Secondary Academy's ending cash and cash equivalent was $1,427,251, total revenues equaled $8,793,295, total expenditures equaled $9,446,829 and net assets were $2,073,974. Aspire Twilight College Prep Academy's ending cash and cash equivalent was $362,691, total revenues equaled $8,598,094, total expenditures equaled $8,102,698 and net assets were $1,281,025.

Aspire Public Schools, the parent corporation for ATSA and ATCPA, has a combined ending-cash and cash-equivalent current asset balance for the period ending June 30, 2025 and 2024, respectively, of $78,335,145 and $92,477,802 and reports combined net assets of $110,530,851 and $129,427,538. The organization makes payments related to a $25 million line of credit maturing December 25, 2025. The credit line is secured by certain select school revenues and had no outstanding balance on both June 30, 2024. The organization has remaining bonds and other long-term debt with outstanding balances due of $232,192,996 and $235,813,713 as of June 30, 2025, and 2024, respectively, which mature at various times through August 2061 and bear interest rates ranging from 2-5%.

For the year ended June 30, 2025, there were no findings for ATSA or ATCPA, but there were findings for two other charter schools.

In the prior year, Aspire also had two separate findings for material weaknesses of internal controls over financial reporting for noncompliance with Title 2 CFR Sections 200.302 and 510(b) that were both resolved in 2025. The report also included a repeated finding for Transitional Kindergarten compliance for another charter that was resolved in 2025.

ATTACHMENT(S):
1. Aspire Public Schools Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

CONSOLIDATED FINANCIAL REPORT
JUNE 30, 2025

ASPIRE PUBLIC SCHOOLS
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Singer Lewak
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 statements of financial position as of June 30, 2025 and 2024, the related consolidated statements of activities, functional expenses, and cash flows for the years 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, 2025 and 2024, and the changes in their net assets and their cash flows for the years 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), 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 *2024-25 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 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 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 *2024-25 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 *2024-25 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 48 is presented for the purpose of additional analysis as required by the Education Audit Appeals Panel's *2024-25 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 11, 2025, 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 11, 2025

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

ASSETS

	2025	2024
Current assets		
Cash and cash equivalents	$ 69,210,748	$ 84,068,430
Restricted cash and cash equivalents	9,124,397	8,409,372
Grants and contracts receivable	50,533,859	56,546,508
Prepaid expenses and other assets	3,631,230	2,988,987
Total current assets	132,500,234	152,013,297
Noncurrent assets		
Restricted cash and cash equivalents	18,990,787	23,648,963
Right-of-use assets	11,466,887	13,731,333
Property and equipment, net	238,661,750	242,339,384
Total noncurrent assets	269,119,424	279,719,680
Total assets	**$ 401,619,658**	**$ 431,732,977**

LIABILITIES AND NET ASSETS

Current liabilities		
Line of credit	$ 9,000,000	$ 15,000,000
Accounts payable and accrued expenses	26,142,816	28,336,345
Refundable advances	5,929,580	4,633,591
Lease liabilities	4,213,398	2,902,431
Debt	5,354,989	3,820,910
Total current liabilities	50,640,783	54,693,277
Noncurrent liabilities		
Lease liabilities	8,255,028	11,798,449
Debt, net	232,192,996	235,813,713
Total noncurrent liabilities	240,448,024	247,612,162
Total liabilities	291,088,807	302,305,439
Net assets		
Without donor restrictions	88,111,979	91,570,198
With donor restrictions	22,418,872	37,857,340
Total net assets	110,530,851	129,427,538
Total liabilities and net assets	**$ 401,619,658**	**$ 431,732,977**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF ACTIVITIES
Year Ended June 30, 2025

	Without donor Restrictions	With Donor Restrictions	Total
Revenue and support			
Federal revenue	$ 22,023,380	$ -	$ 22,023,380
State revenue	215,860,528	20,364,823	236,225,351
Local revenues	51,817,962	-	51,817,962
Grants and contributions	3,249,214	280,630	3,529,844
Interest income	2,823,729	-	2,823,729
Other income	158,625	-	158,625
Net assets released from restrictions	36,083,921	(36,083,921)	-
Total revenue and support	332,017,359	(15,438,468)	316,578,891
Expenses			
Program services	309,610,250	-	309,610,250
General and administrative	23,280,558	-	23,280,558
Fundraising	2,584,770	-	2,584,770
Total expenses	335,475,578	-	335,475,578
Change in net assets	(3,458,219)	(15,438,468)	(18,896,687)
Net assets, beginning	91,570,198	37,857,340	129,427,538
Net assets, ending	**$ 88,111,979**	**$ 22,418,872**	**$ 110,530,851**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS 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 STATEMENTS OF FUNCTIONAL EXPENSES
Years Ended June 30, 2025 and 2024

	2025				
		Supporting services			
	Educational Programs	General and Administrative	Fundraising	Total	Total
Salaries and benefits	$ 222,593,664	$ 16,470,502	$ 1,011,643	$ 17,482,145	$ 240,075,809
Professional fees and services	36,674,780	4,674,914	1,011,565	5,686,479	42,361,259
Books and supplies	11,302,695	513,720	251,248	764,968	12,067,663
Rent and occupancy	15,969,388	565,609	7,421	573,030	16,542,418
Depreciation and amortization	11,794,062	135,937	207	136,144	11,930,206
Interest	9,570,260	11,196	-	11,196	9,581,456
Travel and meetings	1,681,584	317,424	188,248	505,672	2,187,256
Other	23,817	591,256	114,438	705,694	729,511
Total expenses by function	**$ 309,610,250**	**$ 23,280,558**	**$ 2,584,770**	**$ 25,865,328**	**$ 335,475,578**

	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**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	$ (18,896,687)	$ (18,965,452)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	11,930,206	11,412,558
Loss on disposal of property and equipment	19,924	260,656
Amortization of financing costs	(468,976)	624,166
Changes in operating assets and liabilities:		
Grants and contracts receivable	6,012,649	4,879,556
Prepaid expenses and other assets	(642,243)	(185,311)
Operating lease assets and liabilities	31,992	(173,890)
Accounts payable and accrued expenses	(2,193,529)	(12,476,855)
Refundable advances	1,295,989	(109,466)
Net cash used in operating activities	(2,910,675)	(14,734,038)
Cash flows from investing activities		
Purchases of property and equipment	(8,272,496)	(19,549,627)
Cash flows from financing activities		
Cash collected for investment in property and equipment	-	1,606,622
Proceeds from line of credit	9,000,000	15,000,000
Principal payments on line of credit	(15,000,000)	(10,000,000)
Proceeds from issuance of debt	2,203,248	-
Principal payments on debt	(3,820,910)	(3,163,889)
Net cash provided by (used in) financing activities	(7,617,662)	3,442,733
Net change in cash and cash equivalents and restricted cash and cash equivalents	(18,800,833)	(30,840,932)
Cash and cash equivalents and restricted cash and cash equivalents, beginning	116,126,765	146,967,697
Cash and cash equivalents and restricted cash and cash equivalents, ending	**$ 97,325,932**	**$ 116,126,765**
Schedule of supplemental cash flow information		
Cash paid for interest	**$ 9,945,955**	**$ 9,877,862**
Supplemental Disclosure of Non-cash Investing and Financial Activity		
Property and equipment financed through accounts payable	**$ 974,553**	**$ 894,551**
Additions to leased assets obtained from lease liabilities	**$ 572,070**	**$ 460,360**
Cash and cash equivalents and restricted cash and cash equivalents consists of the following:		
Cash and cash equivalents	$ 69,210,748	$ 84,068,430
Restricted cash and cash equivalents, current portion	9,124,397	8,409,372
Restricted cash and cash equivalents, noncurrent portion	18,990,787	23,648,963
	$ 97,325,932	**$ 116,126,765**

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, 2025 and 2024, 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, 2025 and 2024, 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, 2025 and 2024, 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, 2025 and 2024.

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, 2025 and 2024, Aspire had $99,587,914 and $102,362,574, 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 11, 2025, the date on which the financial statements were issued.

NOTE 3 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

As of June 30, 2025 and 2024, the following table reflects Aspire's financial assets available to meet general expenditures within one year of the statement of financial position:

	2025	2024
Cash and cash equivalents	$ 69,210,748	$ 84,068,430
Grants and contracts receivable	50,533,859	56,546,508
Financial assets available to meet general expenditures within one year	**$119,744,607**	**$140,614,938**

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, 2025 and 2024, Aspire has available $16,000,000 and $5,500,000, 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:

	2025	2024
Bond debt obligation	$ 9,124,397	$ 8,409,372
Bond service reserve	10,616,159	11,918,995
Investment in property and equipment	8,374,628	11,729,968
	28,115,184	32,058,335
Less current portion	(9,124,397)	(8,409,372)
Noncurrent portion	**$ 18,990,787**	**$ 23,648,963**

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	2025	2024
Land	$ 36,649,873	$ 36,649,873
Buildings and improvements	275,347,043	272,241,411
Construction in progress	1,063,049	1,628,567
Leasehold improvements	12,840,291	12,552,222
Equipment	10,327,456	5,191,401
Vehicles	36,931	36,931
	336,264,643	328,300,405
Accumulated depreciation	(97,602,893)	(85,961,021)
Total	**$238,661,750**	**$242,339,384**

NOTE 6 – LINE OF CREDIT

Aspire has a $25,000,000 line of credit with a bank, maturing December 25, 2025. The line of credit carries an interest rate equal to the greater of the Prime Rate (7.50% and 8.50% at June 30, 2025 and 2024, respectively) or 3.50%. The line of credit 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, 2025 and 2024.

NOTE 7 – DEBT

At June 30, 2025 and 2024, debt consists of the following:

	2025	2024
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.	$ 64,145,000	$ 65,705,000

NOTE 7 – DEBT (Continued)

	2025	2024
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.	$ 17,375,000	$ 17,830,000
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.	2,421,180	2,595,816
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.	6,243,934	6,549,825
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.	6,113,493	6,356,225
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.	4,801,660	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.	36,170,000	36,605,000

NOTE 7 – DEBT (Continued)

	2025	2024
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.	$ 11,030,000	$ 11,150,000
Aspire Public Schools sale leaseback with a bank, issued for $2,203,248, with an imputed interest rate of 3.62%. Principal and interest are due monthly.	2,203,248	-
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.	29,400,000	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
	225,718,515	227,335,866
Net unamortized premiums/discounts and issuance costs	11,829,470	12,298,757
Less current portion	(5,354,989)	(3,820,910)
Total noncurrent debt	**$232,192,996**	**$235,813,713**

NOTE 7 – DEBT (Continued)

As of June 30, 2025, aggregate future maturities of debt for each of the next five years ending June 30, and thereafter are as follows:

2026	$ 5,113,336
2027	5,276,855
2028	5,474,984
2029	5,651,567
2030	5,345,192
Thereafter	198,856,581
	$225,718,515

The agreements require Aspire to comply with certain financial and nonfinancial covenants which Aspire was in compliance at June 30, 2025 and 2024.

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 one to thirty-five years. For the year ended June 30, 2025, total operating lease costs were $2,868,827, including short-term lease costs totaling $1,916,204, and variable lease costs totaling $233,565. For the year ended June 30, 2024, total operating lease costs were $2,780,285, and variable lease costs totaling $66,036. 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 $2,984,113 and $2,726,427 for the years ended June 30, 2025 and 2024, 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, 2025 and 2024, was .66% and 1.0%, respectively.

As of June 30, 2025 and 2024, the weighted-average remaining lease term for all operating leases was 14.35 and 14.04 years, respectively.

NOTE 8 – LEASES (Continued)

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

2026	$ 2,134,137
2027	835,792
2028	641,422
2029	643,467
2030	649,479
Thereafter	7,817,035
	12,721,332
Less present value discount	(252,906)
Total	**$ 12,468,426**

NOTE 9 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2025 and 2024 are restricted by donors for the following purposes:

	2025	2024
Learning Recovery Emergency Block Grant	$ -	$ 10,186,533
Expanded Learning Opportunities Grant	11,489,268	11,656,120
Arts, Music, and Instructional Materials	1,448,332	6,795,066
Construction of facilities	-	1,322,500
Educator Effectiveness Block Grant	224,131	719,717
Lottery: Instructional Materials	600,474	600,473
Literacy Coaches and Reading Specialists	645,596	964,970
Kitchen infrastructure and equipment	88,015	92,101
A-G Completion Improvement Grant	300	154,929
School programs	7,922,756	5,364,931
	$ 22,418,872	**$ 37,857,340**

Net assets released for the years ended June 30, 2025 and 2024 were released from donor restrictions by incurring expenses satisfying the restricted purpose as 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 2025 and 2024 was 18.10% and 18.48% of annual payroll, respectively. The contribution requirements of the plan members are established and may be amended by State statute.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

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
2023	$ 18,185,920	19.10%	100%
2024	$ 20,175,140	18.48%	100%
2025	$ 21,210,790	19.10%	100%

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 $93.2 billion, the total actuarial present value of accumulated plan benefits is $163.1 billion, contributions from all employers totaled $5.3 billion, and the plan is 69.6% 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 2025 and 2024 was 27.05% and 26.68% of annual payroll, respectively.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

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
2023	$ 8,415,950	25.37%	100%
2024	$ 10,162,270	26.68%	100%
2025	$ 9,805,304	27.05%	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.

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, 2025 and 2024, there were no matching contributions made by Aspire.

NOTE 12 – SUBSEQUENT EVENT

On August 8, 2025, Aspire entered into an agreement with a bank for a sale leaseback arrangement for equipment. Aspire received $2,028,775 and leased the equipment for four years at a risk-free interest rate of 3.62%.

SUPPLEMENTARY INFORMATION

ASPIRE PUBLIC SCHOOLS
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2025

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	$ 11,732,826	$ 24,411,378	$ 31,945,391	$ 1,602	$ 68,091,197	$ -	$ 2,754,541	$ (1,634,990)	$ 69,210,748
Restricted cash and cash equivalents	-	-	-	-	-	9,124,397	-	-	9,124,397
Grants and contracts receivable	16,529,124	20,127,846	13,187,210	563,433	50,407,613	126,246	-	-	50,533,859
Related party receivables	1,736,628	4,463,400	32,500	1,475,676	7,708,204	16,697,122	-	(24,405,326)	-
Prepaid expenses and other assets	684,259	1,504,583	1,007,086	427,205	3,623,133	-	8,097	-	3,631,230
Total current assets	30,682,837	50,507,207	46,172,187	2,467,916	129,830,147	25,947,765	2,762,638	(26,040,316)	132,500,234
Noncurrent assets									
Restricted cash and cash equivalents	-	-	-	-	-	18,990,787	-	-	18,990,787
Right-of-use assets	24,219,645	159,042,197	26,425,733	236,051	209,923,626	-	-	(198,456,739)	11,466,887
Property and equipment, net	13,436,504	15,228,802	27,398,535	226,416	56,290,257	183,202,707	51,654	(882,868)	238,661,750
Total noncurrent assets	37,656,149	174,270,999	53,824,268	462,467	266,213,883	202,193,494	51,654	(199,339,607)	269,119,424
Total assets	**$ 68,338,986**	**$ 224,778,206**	**$ 99,996,455**	**$ 2,930,383**	**$ 396,044,030**	**$ 228,141,259**	**$ 2,814,292**	**$ (225,379,923)**	**$ 401,619,658**
LIABILITIES AND NET ASSETS									
Current liabilities									
Line of credit	$ -	$ -	$ -	$ 9,000,000	$ 9,000,000	$ -	$ -	$ -	$ 9,000,000
Accounts payable and accrued expenses	5,652,566	7,047,401	5,158,059	5,316,201	23,174,227	2,739,806	228,783	-	26,142,816
Refundable advances	1,184,710	4,609,817	135,053	-	5,929,580	-	-	-	5,929,580
Related party payables	1,663,293	15,175,487	1,013,133	1,634,990	19,486,903	-	671,489	(20,158,392)	-
Lease liabilities	1,360,353	3,550,187	1,120,941	226,003	6,257,484	-	-	(2,044,086)	4,213,398
Debt	245,437	711,479	708,073	-	1,664,989	3,690,000	-	-	5,354,989
Total current liabilities	10,106,359	31,094,371	8,135,259	16,177,194	65,513,183	6,429,806	900,272	(22,202,478)	50,640,783
Noncurrent liabilities									
Lease liabilities	22,732,911	161,551,307	26,323,448	17,799	210,625,465	-	-	(202,370,437)	8,255,028
Debt, net	4,884,092	3,212,935	12,021,499	-	20,118,526	212,074,470	-	-	232,192,996
Total noncurrent liabilities	27,617,003	164,764,242	38,344,947	17,799	230,743,991	212,074,470	-	(202,370,437)	240,448,024
Total liabilities	37,723,362	195,858,613	46,480,206	16,194,993	296,257,174	218,504,276	900,272	(224,572,915)	291,088,807
Net assets									
Without donor restrictions	24,227,984	22,069,470	44,994,768	(13,528,970)	77,763,252	9,636,983	1,518,752	(807,008)	88,111,979
With donor restrictions	6,387,640	6,850,123	8,521,481	264,360	22,023,604	-	395,268	-	22,418,872
Total net assets (deficit)	30,615,624	28,919,593	53,516,249	(13,264,610)	99,786,856	9,636,983	1,914,020	(807,008)	110,530,851
Total liabilities and net assets	**$ 68,338,986**	**$ 224,778,206**	**$ 99,996,455**	**$ 2,930,383**	**$ 396,044,030**	**$ 228,141,259**	**$ 2,814,292**	**$ (225,379,923)**	**$ 401,619,658**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
CONSOLIDATING STATEMENT OF ACTIVITIES
Year Ended June 30, 2025

	Bay Area Schools	Central Valley Schools	LA Schools	National Office	Total Schools	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
Revenue and support									
Federal revenue	$ 4,456,971	$ 10,018,981	$ 7,228,551	$ 318,877	$ 22,023,380	$ -	$ -	$ -	$ 22,023,380
State revenue	61,247,538	109,083,641	65,894,122	50	236,225,351	-	-	-	236,225,351
Local revenue	17,078,086	16,698,879	17,688,199	227,127	51,692,291	-	125,671	-	51,817,962
Grants and contributions	-	2,233	-	646,881	649,114	-	2,880,730	-	3,529,844
Interest income	-	111,110	-	1,798,924	1,910,034	913,695	-	-	2,823,729
Related party rent	-	-	-	-	-	13,406,746		(13,406,746)	-
Other income	(172)	(8,505)	40,855	126,447	158,625	-	-	-	158,625
Total revenue and support	82,782,423	135,906,339	90,851,727	3,118,306	312,658,795	14,320,441	3,006,401	(13,406,746)	316,578,891
Expenses									
Salaries and benefits	57,353,217	98,403,991	66,836,456	16,470,502	239,064,166	-	1,011,643	-	240,075,809
Professional fees and services	10,398,746	13,997,919	12,278,115	4,674,914	41,349,694	-	1,011,565	-	42,361,259
Books and supplies	2,655,158	5,707,746	2,939,791	513,720	11,816,415	-	251,248	-	12,067,663
Rent and occupancy	8,388,571	16,231,641	4,755,922	565,609	29,941,743	-	7,421	(13,406,746)	16,542,418
Depreciation and amortization	1,295,023	1,840,144	1,424,693	135,937	4,695,797	7,234,202	207	-	11,930,206
Interest	97,265	55,236	252,475	11,196	416,172	9,241,144	-	(75,860)	9,581,456
Travel and meetings	372,731	1,007,749	301,104	317,424	1,999,008	-	188,248	-	2,187,256
Other expenses	3,917	18,952	948	591,256	615,073	-	114,438	-	729,511
Cost allocations / transfers	5,128,478	8,020,338	6,592,831	(22,501,164)	(2,759,517)	2,720,711	38,806	-	-
Total expenses	85,693,106	145,283,716	95,382,335	779,394	327,138,551	19,196,057	2,623,576	(13,482,606)	335,475,578
Change in net assets	(2,910,683)	(9,377,377)	(4,530,608)	2,338,912	(14,479,756)	(4,875,616)	382,825	75,860	(18,896,687)
Net assets (deficit), beginning	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
Net assets (deficit), ending	**$ 30,615,624**	**$ 28,919,593**	**$ 53,516,249**	**$ (13,264,610)**	**$ 99,786,856**	**$ 9,636,983**	**$ 1,914,020**	**$ (807,008)**	**$ 110,530,851**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – BAY AREA REGION

June 30, 2025

	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	$ 1,443,703	$ 1,786,766	$ 3,061,615	$ 855,414	$ 879,217	$ 426,724	$ 311,040	$ 1,623,158	$ 562,922	$ 782,267	$ 11,732,826
Grants and contracts receivable	977,080	2,000,988	2,751,931	1,165,262	2,117,233	1,964,275	2,353,111	2,085,579	1,172,942	(59,277)	16,529,124
Related party receivables	460,761	-	-	-	-	525,000	-	675,000	40,368	35,499	1,736,628
Prepaid expenses and other assets	83,037	76,991	75,284	56,293	93,491	74,596	87,355	48,583	62,569	26,060	684,259
Total current assets	2,964,581	3,864,745	5,888,830	2,076,969	3,089,941	2,990,595	2,751,506	4,432,320	1,838,801	784,549	30,682,837
Noncurrent assets											
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Right-of-use assets	5,932	7,528,173	7,559,154	360,591	16,512	5,477	308	8,694,360	7,326	41,812	24,219,645
Property and equipment, net	270,449	1,194,576	147,065	133,123	8,807,487	266,856	614,129	1,854,889	119,200	28,730	13,436,504
Total noncurrent assets	276,381	8,722,749	7,706,219	493,714	8,823,999	272,333	614,437	10,549,249	126,526	70,542	37,656,149
Total assets	**$ 3,240,962**	**$ 12,587,494**	**$ 13,595,049**	**$ 2,570,683**	**$ 11,913,940**	**$ 3,262,928**	**$ 3,365,943**	**$ 14,981,569**	**$ 1,965,327**	**$ 855,091**	**$ 68,338,986**
LIABILITIES AND NET ASSETS											
Current liabilities											
Accounts payable and accrued expenses	$ 579,878	$ 443,285	$ 773,658	$ 355,356	$ 900,875	$ 761,679	$ 678,632	$ 594,428	$ 317,607	$ 247,168	$ 5,652,566
Refundable advances	-	-	-	-	-	-	-	142,882	-	1,041,828	1,184,710
Related party payables	-	-	444,417	10,519	8,357	-	1,200,000	-	-	-	1,663,293
Lease liabilities	4,843	213,551	451,601	377,931	12,254	4,679	308	246,487	6,257	42,442	1,360,353
Debt	20,116	12,112	12,457	8,956	126,241	14,806	27,377	12,366	11,006	-	245,437
Total current liabilities	604,837	668,948	1,682,133	752,762	1,047,727	781,164	1,906,317	996,163	334,870	1,331,438	10,106,359
Noncurrent liabilities											
Lease liabilities	1,089	7,251,641	7,120,329	1,093	4,258	799	-	8,352,633	1,069	-	22,732,911
Debt, net	33,783	15,247	18,046	14,129	4,713,198	20,455	40,920	9,939	18,375	-	4,884,092
Total noncurrent liabilities	34,872	7,266,888	7,138,375	15,222	4,717,456	21,254	40,920	8,362,572	19,444	-	27,617,003
Total liabilities	639,709	7,935,836	8,820,508	767,984	5,765,183	802,418	1,947,237	9,358,735	354,314	1,331,438	37,723,362
Net assets											
Without donor restrictions	2,269,147	3,710,286	3,607,542	1,049,901	5,724,241	2,138,364	813,970	4,358,404	1,089,204	(533,075)	24,227,984
With donor restrictions	332,106	941,372	1,166,999	752,798	424,516	322,146	604,736	1,264,430	521,809	56,728	6,387,640
Total net assets	2,601,253	4,651,658	4,774,541	1,802,699	6,148,757	2,460,510	1,418,706	5,622,834	1,611,013	(476,347)	30,615,624
Total liabilities and net assets	**$ 3,240,962**	**$ 12,587,494**	**$ 13,595,049**	**$ 2,570,683**	**$ 11,913,940**	**$ 3,262,928**	**$ 3,365,943**	**$ 14,981,569**	**$ 1,965,327**	**$ 855,091**	**$ 68,338,986**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – BAY AREA REGION

Year Ended June 30, 2025

	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	$ 476,263	$ 595,230	$ 562,906	$ 324,430	$ 489,920	$ 477,861	$ 646,093	$ 618,500	$ 265,768	$ -	$ 4,456,971
State revenue	6,167,660	6,587,648	7,024,671	4,343,716	7,599,204	8,236,778	9,293,741	6,999,927	4,353,153	641,040	61,247,538
Local revenue	1,417,893	1,995,603	3,833,944	784,025	1,850,603	2,329,890	2,275,459	1,830,374	766,506	(6,211)	17,078,086
Grants and contributions	-	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	(172)	-	-	-	-	-	-	-	(172)
Total revenue and support	8,061,816	9,178,481	11,421,349	5,452,171	9,939,727	11,044,529	12,215,293	9,448,801	5,385,427	634,829	82,782,423
Expenses											
Salaries and benefits	5,798,611	5,527,421	6,666,509	3,727,957	7,444,676	7,304,841	7,654,398	6,385,276	3,365,340	3,478,188	57,353,217
Professional fees and services	1,062,066	1,333,218	1,396,541	884,260	771,431	1,032,570	1,252,739	1,138,457	524,187	1,003,277	10,398,746
Books and supplies	251,435	273,239	212,575	150,600	282,207	309,063	295,352	285,795	187,041	407,851	2,655,158
Rent and occupancy	704,102	852,528	1,131,936	632,066	411,477	1,417,232	1,378,061	1,129,640	610,675	120,854	8,388,571
Depreciation and amortization	85,299	183,714	99,627	11,248	389,150	60,632	225,328	226,213	9,004	4,808	1,295,023
Interest	-	-	-	-	97,265	-	-	-	-	-	97,265
Travel and meetings	26,937	58,259	15,915	6,371	15,454	40,677	10,857	27,431	35,685	135,145	372,731
Other expenses	181	460	-	29	186	240	253	226	798	1,544	3,917
Cost allocations / transfers	924,642	921,586	1,198,510	504,733	1,104,438	1,251,895	1,358,641	936,254	158,220	(3,230,441)	5,128,478
Total expenses	8,853,273	9,150,425	10,721,613	5,917,264	10,516,284	11,417,150	12,175,629	10,129,292	4,890,950	1,921,226	85,693,106
Change in net assets	(791,457)	28,056	699,736	(465,093)	(576,557)	(372,621)	39,664	(680,491)	494,477	(1,286,397)	(2,910,683)
Net assets, beginning	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
Net assets, ending	**$ 2,601,253**	**$ 4,651,658**	**$ 4,774,541**	**$ 1,802,699**	**$ 6,148,757**	**$ 2,460,510**	**$ 1,418,706**	**$ 5,622,834**	**$ 1,611,013**	**$ (476,347)**	**$ 30,615,624**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – CENTRAL VALLEY REGION

June 30, 2025

	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	$ 1,688,340	$ 2,784,221	$ 876,930	$ 4,417,275	$ 370,876	$ 5,719,783	$ 85,531	$ 2,590,908	$ 2,026,367
Grants and contracts receivable	755,595	1,292,550	742,530	587,988	2,018,198	32,833	211,424	1,728,721	2,967,201
Related party receivables	34,625	-	-	-	808,410	352,877	-	800,000	682,488
Prepaid expenses and other assets	105,684	118,766	111,846	113,268	45,167	104,771	30,314	143,491	77,986
Total current assets	2,584,244	4,195,537	1,731,306	5,118,531	3,242,651	6,210,264	327,269	5,263,120	5,754,042
Noncurrent assets									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Right-of-use assets	2,186,067	7,848,983	266,066	4,625,423	15,611,589	6,415,268	13,456,622	5,477	12,942,992
Property and equipment, net	1,026,688	279,050	313,433	485,465	1,057,524	655,082	167,992	7,244,542	549,164
Total noncurrent assets	3,212,755	8,128,033	579,499	5,110,888	16,669,113	7,070,350	13,624,614	7,250,019	13,492,156
Total assets	**$ 5,796,999**	**$ 12,323,570**	**$ 2,310,805**	**$ 10,229,419**	**$ 19,911,764**	**$ 13,280,614**	**$ 13,951,883**	**$ 12,513,139**	**$ 19,246,198**
LIABILITIES AND NET ASSETS									
Current liabilities									
Accounts payable and accrued expenses	$ 302,490	$ 332,676	$ 355,715	$ 444,184	$ 426,851	$ 395,327	$ 297,978	$ 473,763	$ 648,664
Refundable advances	-	-	-	-	-	-	-	-	-
Related party payables	-	15,848	-	4,056	-	-	4,043,449	-	-
Lease liabilities	148,613	263,710	264,730	137,788	342,151	205,587	-	4,678	367,899
Debt	31,473	34,634	22,058	32,503	40,142	34,080	18,658	215,971	48,133
Total current liabilities	482,576	646,868	642,503	618,531	809,144	634,994	4,360,085	694,412	1,064,696
Noncurrent liabilities									
Lease liabilities	2,037,453	7,633,753	1,336	4,319,062	16,102,876	6,343,833	14,848,721	799	12,504,746
Debt, net	58,165	68,264	39,325	62,222	69,848	61,715	33,552	2,314,542	81,902
Total noncurrent liabilities	2,095,618	7,702,017	40,661	4,381,284	16,172,724	6,405,548	14,882,273	2,315,341	12,586,648
Total liabilities	2,578,194	8,348,885	683,164	4,999,815	16,981,868	7,040,542	19,242,358	3,009,753	13,651,344
Net assets									
Without donor restrictions	2,991,739	3,308,101	1,000,869	4,312,124	2,611,396	6,100,797	(5,588,269)	8,375,868	4,840,506
With donor restrictions	227,066	666,584	626,772	917,480	318,500	139,275	297,794	1,127,518	754,348
Total net assets (deficit)	3,218,805	3,974,685	1,627,641	5,229,604	2,929,896	6,240,072	(5,290,475)	9,503,386	5,594,854
Total liabilities and net assets	**$ 5,796,999**	**$ 12,323,570**	**$ 2,310,805**	**$ 10,229,419**	**$ 19,911,764**	**$ 13,280,614**	**$ 13,951,883**	**$ 12,513,139**	**$ 19,246,198**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – CENTRAL VALLEY REGION

June 30, 2025

	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	$ 1,481,594	$ 62,366	$ 362,691	$ 1,427,251	$ 168,561	$ 57,956	$ 41,740	$ 248,988	$ 24,411,378
Grants and contracts receivable	1,483,867	2,124,065	1,092,928	1,118,533	816,164	1,811,517	1,257,136	86,596	20,127,846
Related party receivables	-	-	-	-	-	-	-	1,785,000	4,463,400
Prepaid expenses and other assets	108,403	77,902	120,270	75,398	84,020	51,489	108,132	27,676	1,504,583
Total current assets	3,073,864	2,264,333	1,575,889	2,621,182	1,068,745	1,920,962	1,407,008	2,148,260	50,507,207
Noncurrent assets									
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Right-of-use assets	7,131,481	11,767,687	6,491,885	10,434,244	15,806,074	18,219,183	25,702,703	130,453	159,042,197
Property and equipment, net	506,376	445,511	531,129	423,994	331,962	232,373	891,843	86,674	15,228,802
Total noncurrent assets	7,637,857	12,213,198	7,023,014	10,858,238	16,138,036	18,451,556	26,594,546	217,127	174,270,999
Total assets	**$ 10,711,721**	**$ 14,477,531**	**$ 8,598,903**	**$ 13,479,420**	**$ 17,206,781**	**$ 20,372,518**	**$ 28,001,554**	**$ 2,365,387**	**$ 224,778,206**
LIABILITIES AND NET ASSETS									
Current liabilities									
Accounts payable and accrued expenses	$ 464,100	$ 596,960	$ 302,203	$ 353,878	$ 355,994	$ 289,711	$ 551,017	$ 455,890	$ 7,047,401
Refundable advances	-	-	-	-	-	-	-	4,609,817	4,609,817
Related party payables	6,302	737,227	480,057	487,417	569,923	3,080,482	5,750,726	-	15,175,487
Lease liabilities	200,866	366,745	185,109	267,363	182,284	268,633	276,381	67,650	3,550,187
Debt	32,334	42,231	39,035	23,170	35,007	33,936	21,713	6,401	711,479
Total current liabilities	703,602	1,743,163	1,006,404	1,131,828	1,143,208	3,672,762	6,599,837	5,139,758	31,094,371
Noncurrent liabilities									
Lease liabilities	6,861,794	11,493,577	6,237,210	10,233,428	16,791,180	18,719,170	27,353,777	68,592	161,551,307
Debt, net	60,503	78,717	74,264	40,190	70,842	65,472	28,933	4,479	3,212,935
Total noncurrent liabilities	6,922,297	11,572,294	6,311,474	10,273,618	16,862,022	18,784,642	27,382,710	73,071	164,764,242
Total liabilities	7,625,899	13,315,457	7,317,878	11,405,446	18,005,230	22,457,404	33,982,547	5,212,829	195,858,613
Net assets									
Without donor restrictions	2,930,143	1,065,122	472,148	2,025,686	(1,046,926)	(2,254,954)	(6,220,961)	(2,853,919)	22,069,470
With donor restrictions	155,679	96,952	808,877	48,288	248,477	170,068	239,968	6,477	6,850,123
Total net assets (deficit)	3,085,822	1,162,074	1,281,025	2,073,974	(798,449)	(2,084,886)	(5,980,993)	(2,847,442)	28,919,593
Total liabilities and net assets	**$ 10,711,721**	**$ 14,477,531**	**$ 8,598,903**	**$ 13,479,420**	**$ 17,206,781**	**$ 20,372,518**	**$ 28,001,554**	**$ 2,365,387**	**$ 224,778,206**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – CENTRAL VALLEY REGION

Year Ended June 30, 2025

	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	$ 361,037	$ 442,812	$ 391,342	$ 465,665	$ 462,706	$ 434,769	$ 402,848	$ 490,040	$ 881,173
State revenue	5,549,280	7,116,923	6,764,751	6,933,507	8,837,518	6,452,297	4,004,502	6,319,550	10,428,952
Local revenue	1,220,394	564,709	403,618	1,191,547	1,909,468	1,547,132	642,157	694,652	1,381,253
Grants and contributions	-	-	-	2,208	-	-	-	-	25
Interest income	7,691	9,238	11,536	9,032	9,099	6,556	-	9,685	12,469
Other income	-	-	-	-	-	-	-	-	-
Total revenue and support	7,138,402	8,133,682	7,571,247	8,601,959	11,218,791	8,440,754	5,049,507	7,513,927	12,703,872
Expenses									
Salaries and benefits	5,160,158	5,659,694	6,139,657	5,341,640	7,090,278	5,272,624	3,930,615	5,267,230	8,588,767
Professional fees and services	431,354	504,444	570,495	793,357	946,554	442,024	578,525	697,970	1,026,563
Books and supplies	214,688	311,293	205,741	338,191	618,157	263,064	227,121	412,079	487,588
Rent and occupancy	476,775	783,445	516,844	836,230	1,655,325	861,204	1,149,052	285,912	1,392,403
Depreciation and amortization	100,483	49,932	65,331	89,350	155,104	90,386	43,975	558,742	108,188
Interest	-	-	-	-	-	-	-	55,236	-
Travel and meetings	46,899	35,970	26,032	38,342	43,967	14,364	29,143	16,335	81,519
Other expenses	163	-	-	195	-	-	109	481	202
Cost allocations / transfers	894,678	1,008,153	832,956	1,038,770	1,346,850	1,042,129	538,593	953,702	1,564,177
Total expenses	7,325,198	8,352,931	8,357,056	8,476,075	11,856,235	7,985,795	6,497,133	8,247,687	13,249,407
Change in net assets	(186,796)	(219,249)	(785,809)	125,884	(637,444)	454,959	(1,447,626)	(733,760)	(545,535)
Net assets (deficit), beginning	3,405,601	4,193,934	2,413,450	5,103,720	3,567,340	5,785,113	(3,842,849)	10,237,146	6,140,389
Net assets (deficit), ending	**$ 3,218,805**	**$ 3,974,685**	**$ 1,627,641**	**$ 5,229,604**	**$ 2,929,896**	**$ 6,240,072**	**$ (5,290,475)**	**$ 9,503,386**	**$ 5,594,854**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – CENTRAL VALLEY REGION

Year Ended June 30, 2025

	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	$ 426,117	$ 722,984	$ 568,797	$ 654,691	$ 402,205	$ 426,679	$ 456,814	$ 2,028,302	$ 10,018,981
State revenue	7,164,020	7,848,449	6,826,679	6,826,119	5,968,539	5,731,015	5,286,740	1,024,800	109,083,641
Local revenue	764,317	1,970,691	1,202,832	1,320,990	644,078	652,439	580,641	7,961	16,698,879
Grants and contributions	-	-	-	-	-	-	-	-	2,233
Interest income	8,625	10,270	(214)	-	6,996	6,999	3,128	-	111,110
Other income	-	-	-	(8,505)	-	-	-	-	(8,505)
Total revenue and support	8,363,079	10,552,394	8,598,094	8,793,295	7,021,818	6,817,132	6,327,323	3,061,063	135,906,339
Expenses									
Salaries and benefits	5,779,478	7,604,645	5,190,171	6,112,015	5,311,695	4,515,331	4,272,036	7,167,957	98,403,991
Professional fees and services	701,863	999,775	688,530	805,711	773,662	549,338	625,686	2,862,068	13,997,919
Books and supplies	361,045	389,571	210,965	330,293	347,272	210,279	394,272	386,127	5,707,746
Rent and occupancy	773,669	1,077,136	878,747	1,052,865	1,139,041	1,220,588	1,936,821	195,584	16,231,641
Depreciation and amortization	68,708	107,339	75,879	62,056	117,695	49,115	73,225	24,636	1,840,144
Interest	-	-	-	-	-	-	-	-	55,236
Travel and meetings	28,168	51,478	21,166	31,582	34,829	26,154	54,325	427,476	1,007,749
Other expenses	-	367	10,251	94	668	117	30	6,275	18,952
Cost allocations / transfers	1,010,696	1,306,064	1,026,989	1,052,213	(1,018,025)	528,016	710,904	(5,816,527)	8,020,338
Total expenses	8,723,627	11,536,375	8,102,698	9,446,829	6,706,837	7,098,938	8,067,299	5,253,596	145,283,716
Change in net assets	(360,548)	(983,981)	495,396	(653,534)	314,981	(281,806)	(1,739,976)	(2,192,533)	(9,377,377)
Net assets (deficit), beginning	3,446,370	2,146,055	785,629	2,727,508	(1,113,430)	(1,803,080)	(4,241,017)	(654,909)	38,296,970
Net assets (deficit), ending	**$ 3,085,822**	**$ 1,162,074**	**$ 1,281,025**	**$ 2,073,974**	**$ (798,449)**	**$ (2,084,886)**	**$ (5,980,993)**	**$ (2,847,442)**	**$ 28,919,593**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – LA REGION

June 30, 2025

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	$ 2,691,393	$ 4,522,270	$ 3,477,017	$ 2,813,562	$ 2,788,784	$ 1,330,765	$ 2,507,868
Grants and contracts receivable	1,252,505	1,974,957	689,700	1,095,451	1,424,591	1,567,412	1,399,499
Related party receivables	-	-	-	-	-	-	-
Prepaid expenses and other assets	61,049	100,518	125,655	55,887	225,520	54,184	54,327
Total current assets	4,004,947	6,597,745	4,292,372	3,964,900	4,438,895	2,952,361	3,961,694
Noncurrent assets							
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Right-of-use assets	6,760	3,401	4,834,610	4,951,844	8,790,921	-	-
Property and equipment, net	12,188,621	13,060,492	366,672	285,054	478,056	139,311	111,779
Total noncurrent assets	12,195,381	13,063,893	5,201,282	5,236,898	9,268,977	139,311	111,779
Total assets	**$ 16,200,328**	**$ 19,661,638**	**$ 9,493,654**	**$ 9,201,798**	**$ 13,707,872**	**$ 3,091,672**	**$ 4,073,473**
LIABILITIES AND NET ASSETS							
Current liabilities							
Accounts payable and accrued expenses	$ 446,594	$ 623,989	$ 363,428	$ 370,126	$ 527,861	$ 392,311	$ 342,856
Refundable advances	7,503	-	-	-	-	-	1,114
Related party payables	376,879	634,604	-	-	-	-	-
Lease liabilities	5,774	2,707	136,217	136,623	250,156	-	-
Debt	254,332	348,085	8,516	11,603	12,647	6,759	4,791
Total current liabilities	1,091,082	1,609,385	508,161	518,352	790,664	399,070	348,761
Noncurrent liabilities							
Lease liabilities	986	694	4,640,487	4,755,875	8,701,232	-	-
Debt, net	5,870,846	5,988,440	16,432	17,553	9,088	5,139	6,565
Total noncurrent liabilities	5,871,832	5,989,134	4,656,919	4,773,428	8,710,320	5,139	6,565
Total liabilities	6,962,914	7,598,519	5,165,080	5,291,780	9,500,984	404,209	355,326
Net assets							
Without donor restrictions	8,246,762	11,508,037	3,309,148	2,819,220	3,849,110	1,923,083	2,871,596
With donor restrictions	990,652	555,082	1,019,426	1,090,798	357,778	764,380	846,551
Total net assets	9,237,414	12,063,119	4,328,574	3,910,018	4,206,888	2,687,463	3,718,147
Total liabilities and net assets	**$ 16,200,328**	**$ 19,661,638**	**$ 9,493,654**	**$ 9,201,798**	**$ 13,707,872**	**$ 3,091,672**	**$ 4,073,473**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF FINANCIAL POSITION – LA REGION

June 30, 2025

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	$ 2,024,368	$ 2,017,070	$ 2,305,965	$ 4,827,787	$ 638,542	$ 31,945,391
Grants and contracts receivable	747,430	736,620	890,440	633,194	775,411	13,187,210
Related party receivables	-	-	-	-	32,500	32,500
Prepaid expenses and other assets	62,750	61,093	64,272	119,682	22,149	1,007,086
Total current assets	2,834,548	2,814,783	3,260,677	5,580,663	1,468,602	46,172,187
Noncurrent assets						
Restricted cash and cash equivalents	-	-	-	-	-	-
Right-of-use assets	-	-	-	7,644,150	194,047	26,425,733
Property and equipment, net	147,281	130,960	97,298	379,814	13,197	27,398,535
Total noncurrent assets	147,281	130,960	97,298	8,023,964	207,244	53,824,268
Total assets	**$ 2,981,829**	**$ 2,945,743**	**$ 3,357,975**	**$ 13,604,627**	**$ 1,675,846**	**$ 99,996,455**
LIABILITIES AND NET ASSETS						
Current liabilities						
Accounts payable and accrued expenses	$ 370,764	$ 476,279	$ 462,971	$ 512,433	$ 268,447	$ 5,158,059
Refundable advances	-	-	-	-	126,436	135,053
Related party payables	-	1,650	-	-	-	1,013,133
Lease liabilities	-	-	-	459,708	129,756	1,120,941
Debt	7,397	15,241	10,066	27,808	828	708,073
Total current liabilities	378,161	493,170	473,037	999,949	525,467	8,135,259
Noncurrent liabilities						
Lease liabilities	-	-	-	8,147,120	77,054	26,323,448
Debt, net	11,498	30,253	13,934	52,577	(826)	12,021,499
Total noncurrent liabilities	11,498	30,253	13,934	8,199,697	76,228	38,344,947
Total liabilities	389,659	523,423	486,971	9,199,646	601,695	46,480,206
Net assets						
Without donor restrictions	1,436,305	1,631,296	2,152,288	4,117,456	1,130,467	44,994,768
With donor restrictions	1,155,865	791,024	718,716	287,525	(56,316)	8,521,481
Total net assets	2,592,170	2,422,320	2,871,004	4,404,981	1,074,151	53,516,249
Total liabilities and net assets	**$ 2,981,829**	**$ 2,945,743**	**$ 3,357,975**	**$ 13,604,627**	**$ 1,675,846**	**$ 99,996,455**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – LA REGION

Year Ended June 30, 2025

	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	$ 623,475	$ 615,191	$ 511,801	$ 516,105	$ 634,733	$ 871,850	$ 863,127
State revenue	6,424,329	7,890,658	5,095,317	5,340,855	8,029,817	5,380,317	5,309,804
Local revenue	1,989,525	2,270,266	1,308,817	1,323,184	2,346,174	1,309,338	1,346,872
Grants and contributions	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other income	-	-	40,855	-	-	-	-
Total revenue and support	9,037,329	10,776,115	6,956,790	7,180,144	11,010,724	7,561,505	7,519,803
Expenses							
Salaries and benefits	5,853,249	7,420,089	4,665,777	4,692,382	7,369,958	5,488,991	5,398,612
Professional fees and services	805,376	1,097,011	809,445	966,680	1,545,267	1,004,074	990,282
Books and supplies	235,164	264,735	237,257	198,466	424,430	202,480	187,662
Rent and occupancy	139,480	275,510	562,209	558,362	907,339	291,742	273,032
Depreciation and amortization	517,607	581,528	87,022	30,620	48,408	13,611	11,744
Interest	124,537	127,938	-	-	-	-	-
Travel and meetings	17,421	24,532	5,277	6,329	41,444	6,383	4,128
Other expenses	125	323	94	-	-	-	-
Cost allocations / transfers	996,588	1,294,321	808,166	811,271	1,322,686	865,104	877,843
Total expenses	8,689,547	11,085,987	7,175,247	7,264,110	11,659,532	7,872,385	7,743,303
Change in net assets	347,782	(309,872)	(218,457)	(83,966)	(648,808)	(310,880)	(223,500)
Net assets, beginning	8,889,632	12,372,991	4,547,031	3,993,984	4,855,696	2,998,343	3,941,647
Net assets, ending	**$ 9,237,414**	**$ 12,063,119**	**$ 4,328,574**	**$ 3,910,018**	**$ 4,206,888**	**$ 2,687,463**	**$ 3,718,147**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS

CONSOLIDATING STATEMENT OF ACTIVITIES – LA REGION

Year Ended June 30, 2025

	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	$ 681,886	$ 639,976	$ 624,481	$ 645,926	$ -	$ 7,228,551
State revenue	4,858,472	4,967,964	4,983,802	6,651,747	961,040	65,894,122
Local revenue	1,272,337	1,219,944	1,227,934	2,078,717	(4,909)	17,688,199
Grants and contributions	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Other income	-	-	-	-	-	40,855
Total revenue and support	6,812,695	6,827,884	6,836,217	9,376,390	956,131	90,851,727
Expenses						
Salaries and benefits	5,234,570	4,956,175	4,850,922	6,391,629	4,514,102	66,836,456
Professional fees and services	860,480	1,027,122	1,209,562	707,640	1,255,176	12,278,115
Books and supplies	184,367	171,397	222,963	367,381	243,489	2,939,791
Rent and occupancy	279,555	271,392	301,760	661,112	234,429	4,755,922
Depreciation and amortization	26,651	25,071	26,828	55,195	408	1,424,693
Interest	-	-	-	-	-	252,475
Travel and meetings	9,528	4,214	2,186	18,333	161,329	301,104
Other expenses	-	234	-	94	78	948
Cost allocations / transfers	809,936	774,478	767,884	1,145,185	(3,880,631)	6,592,831
Total expenses	7,405,087	7,230,083	7,382,105	9,346,569	2,528,380	95,382,335
Change in net assets	(592,392)	(402,199)	(545,888)	29,821	(1,572,249)	(4,530,608)
Net assets, beginning	3,184,562	2,824,519	3,416,892	4,375,160	2,646,400	58,046,857
Net assets, ending	**$ 2,592,170**	**$ 2,422,320**	**$ 2,871,004**	**$ 4,404,981**	**$ 1,074,151**	**$ 53,516,249**

See notes to consolidated financial statements.

ASPIRE PUBLIC SCHOOLS
LOCAL EDUCATION AGENCY ORGANIZATIONAL STRUCTURE
Year Ended June 30, 2025

Organization

See notes to consolidated financial statements – Note 1

Governing Board

Name	Title	Term Expires
Beth Hunkapiller	Board Chair	June 30, 2027
Ay'Anna Moody	Member	June 30, 2027
Lorea Martinez	Member	June 30, 2027
Christina Laster	Member	June 30, 2025
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, 2025

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	Jan. 2025
Aspire Benjamin Holt Middle School	1782	Lodi Unified	Jan. 2025
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	Sep. 2025
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	Jan. 2025
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	Nov. 2024
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	Jan. 2025

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Classroom-based ADA		Total ADA	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Aspire Monarch Academy				
Grades K through 3	235.05	233.91	235.05	235.31
Grades 4 through 6	115.10	115.15	115.10	115.37
Total	350.15	349.06	350.15	350.68
Aspire Lionel Wilson College Preparatory Academy				
Grade 6	54.71	54.58	54.71	54.58
Grades 7 and 8	96.24	96.09	96.24	96.09
Grades 9 through 12	209.22	207.58	209.22	207.58
Total	360.17	358.25	360.17	358.25
Aspire East Palo Alto Charter School				
Grades K through 3	191.19	191.41	191.19	191.41
Grades 4 through 6	164.83	164.15	164.83	164.15
Grades 7 and 8	107.21	106.68	107.21	106.68
Total	463.23	462.24	463.23	462.24
Aspire Triumph Technology Academy				
Grades K through 3	117.01	115.74	117.01	115.74
Grades 4 through 6	74.97	74.67	74.97	74.67
Total	191.98	190.41	191.98	190.41
Aspire Berkley Maynard Academy				
Grades K through 3	208.85	206.97	208.85	206.97
Grades 4 through 6	170.27	169.10	170.27	169.10
Grades 7 and 8	74.99	74.21	74.99	74.21
Total	454.11	450.28	454.11	450.28
Aspire Richmond California College Preparatory Academy				
Grade 6	89.19	89.26	89.19	89.26
Grades 7 and 8	176.76	177.62	176.76	177.62
Grades 9 through 12	288.48	285.21	288.48	285.21
Total	554.43	552.09	554.43	552.09
Aspire Richmond Technology Academy				
Grades K through 3	358.40	358.57	358.40	358.57
Grades 4 through 6	182.84	183.37	182.84	183.37
Total	541.24	541.94	541.24	541.94

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Classroom-based ADA		Total ADA	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Aspire Golden State College Preparatory Academy				
Grades 4 through 6	59.16	58.46	59.16	58.46
Grades 7 and 8	99.55	99.31	99.55	99.31
Grades 9 through 12	210.16	206.57	210.16	206.57
Total	368.87	364.34	368.87	364.34
Aspire College Academy				
Grades K through 3	122.06	122.16	122.06	122.16
Grades 4 through 6	67.53	67.03	67.53	67.03
Total	189.59	189.19	189.59	189.19
Aspire Vincent Shalvey Academy				
Grades K through 3	292.21	291.60	292.21	291.60
Grades 4 through 6	129.96	129.63	129.96	129.63
Total	422.17	421.23	422.17	421.23
Aspire University Charter School				
Grades K through 3	275.67	274.45	275.67	274.45
Grades 4 through 6	117.13	116.35	117.13	116.35
Total	392.80	390.80	392.80	390.80
Aspire Summit Charter Academy				
Grades K through 3	218.30	217.02	218.30	217.02
Grades 4 through 6	106.07	106.33	106.07	106.33
Total	324.37	323.35	324.37	323.35
Aspire River Oaks Charter School				
Grades K through 3	294.29	294.34	294.29	294.34
Grades 4 through 6	133.83	133.69	133.83	133.69
Total	428.12	428.03	428.12	428.03
Aspire Benjamin Holt College Preparatory Academy				
Grades 9 through 12	652.73	649.39	652.73	649.39
Aspire Benjamin Holt Middle School				
Grades 4 through 6	179.86	179.85	179.86	179.85
Grades 7 and 8	358.19	357.26	358.19	357.26
Total	538.05	537.11	538.05	537.11

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Classroom-based ADA		Total ADA	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Aspire Capitol Heights Academy				
Grades K through 3	92.94	91.99	92.94	91.99
Grades 4 through 6	61.87	61.53	61.87	61.53
Grades 7 through 8	43.52	42.77	43.52	42.77
Total	198.33	196.29	198.33	196.29
Aspire Rosa Parks Academy				
Grades K through 3	260.76	260.20	260.76	260.20
Grades 4 through 6	109.69	109.77	109.69	109.77
Total	370.45	369.97	370.45	369.97
Aspire Langston Hughes Academy				
Grades 4 through 6	101.26	102.21	101.26	102.21
Grades 7 and 8	232.55	233.89	232.55	233.89
Grades 9 through 12	370.17	368.63	370.17	368.88
Total	703.98	704.73	703.98	704.98
Aspire Port City Academy				
Grades K through 3	286.08	286.20	286.08	286.20
Grades 4 through 6	125.23	124.38	125.23	124.38
Total	411.31	410.58	411.31	410.58
Aspire Vanguard College Preparatory Academy				
Grades 4 through 6	109.55	108.72	109.55	108.72
Grades 7 and 8	219.43	217.31	219.43	217.31
Grades 9 through 12	242.23	240.14	242.23	240.14
Total	571.21	566.17	571.21	566.17
Aspire Alexander Twilight College Preparatory Academy				
Grades K through 3	279.32	280.38	279.32	280.38
Grades 4 through 6	120.90	120.83	120.90	120.83
Total	400.22	401.21	400.22	401.21
Aspire Alexander Twilight Secondary Academy				
Grades 4 through 6	59.47	59.81	59.47	59.81
Grades 7 and 8	157.12	158.32	157.12	158.32
Grades 9 through 12	216.04	214.37	216.04	214.37
Total	432.63	432.50	432.63	432.50

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Classroom-based ADA		Total ADA	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Aspire APEX Academy				
Grades K through 3	235.21	234.22	235.21	234.22
Grades 4 through 6	100.31	99.67	101.07	99.67
Total	335.52	333.89	336.28	333.89
Aspire Arts & Sciences Academy				
Grades K through 3	285.39	284.53	285.39	284.53
Grades 4 through 6	63.13	62.61	63.13	62.61
Total	348.52	347.14	348.52	347.14
Aspire Stockton Secondary Academy				
Grades 4 through 6	81.11	81.15	81.11	81.15
Grades 7 through 8	128.75	129.00	128.75	129.00
Grades 9 through 12	95.19	94.80	95.19	94.80
Total	305.05	304.95	305.05	304.95
Aspire Antonio Maria Lugo Academy				
Grades K through 3	231.81	231.67	231.81	231.67
Grades 4 through 6	149.40	149.34	150.35	150.30
Total	381.21	381.01	382.16	381.97
Aspire Ollin University Preparatory Academy				
Grade 6	70.02	69.97	70.02	69.97
Grades 7 and 8	140.70	140.97	140.70	140.97
Grades 9 through 12	309.50	307.99	309.50	307.99
Total	520.22	518.93	520.22	518.93
Aspire Junior Collegiate Academy				
Grades K through 3	201.71	201.14	201.71	201.14
Grades 4 through 6	105.11	104.67	105.11	104.67
Total	306.82	305.81	306.82	305.81
Aspire Titan Academy				
Grades K through 3	199.26	198.11	199.26	198.11
Grades 4 through 6	109.50	109.43	110.29	110.26
Total	308.76	307.54	309.55	308.37

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Classroom-based ADA		Total ADA	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Aspire Pacific Academy				
Grades 4 through 6	60.97	61.08	60.97	61.08
Grades 7 and 8	197.69	197.52	197.69	197.52
Grades 9 through 12	277.99	276.48	277.99	276.48
Total	536.65	535.08	536.65	535.08
Aspire Firestone Academy				
Grades K through 3	199.25	200.12	199.25	200.12
Grades 4 through 6	106.84	106.99	106.84	106.99
Total	306.09	307.11	306.09	307.11
Aspire Gateway Academy				
Grades K through 3	217.01	217.44	217.01	217.44
Grades 4 through 6	98.71	98.59	98.71	98.59
Total	315.72	316.03	315.72	316.03
Aspire Juanita Tate Academy Charter				
Grades K through 3	170.11	170.04	170.11	170.04
Grades 4 through 6	129.27	129.47	129.27	129.47
Total	299.38	299.51	299.38	299.51
Aspire Inskeep Academy				
Grades K through 3	153.13	153.01	153.13	153.01
Grades 4 through 6	132.25	131.95	132.25	131.95
Total	285.38	284.96	285.38	284.96
Aspire Slauson Academy				
Grades K through 3	174.30	174.11	174.30	174.11
Grades 4 through 6	113.19	113.42	113.19	113.42
Total	287.49	287.53	287.49	287.53
Aspire Centennial College Preparatory Academy				
Grades 4 through 6	122.00	122.48	122.00	122.48
Grades 7 through 8	364.38	362.35	364.38	362.35
Total	486.38	484.83	486.38	484.83

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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	49,465	180
Grade 1	50,400	54,430	180
Grades 2 – 3	50,400	54,430	180
Grades 4 – 6	54,000	54,430	180
Aspire Lionel Wilson College Preparatory Academy			
Grades 6 - 8	54,000	54,700	180
Grades 9 - 12	64,800	65,465	180
Aspire East Palo Alto Charter School			
Grade K	36,000	51,110	180
Grades 1 - 2	50,400	57,160	180
Grade 3	50,400	57,160	180
Grades 4 - 5	54,000	57,160	180
Grades 6 - 8	54,000	62,605	180
Aspire Triumph Technology Academy			
Grade K	36,000	53,935	180
Grade 1	50,400	54,560	180
Grades 1 - 3	50,400	54,560	180
Grades 4 - 5	54,000	54,850	180
Aspire Berkley Maynard Academy			
Grade K	36,000	45,290	180
Grades 1 - 3	50,400	52,660	180
Grades 4 - 5	54,000	54,740	180
Grades 6 - 8	54,000	54,619	180

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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	57,810	180
Grades 9 - 12	64,800	65,250	180
Aspire Richmond Technology Academy			
Grade K	36,000	42,540	180
Grade 1	50,400	55,330	180
Grade 2	50,400	55,330	180
Grade 3	50,400	56,230	180
Grades 4 - 6	54,000	56,230	180
Aspire Golden State College Preparatory Academy			
Grades 6 - 8	54,000	60,150	180
Grades 9 - 12	64,800	65,401	180
Aspire College Academy			
Grade K	36,000	50,800	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	54,750	184
Grades 1 - 3	50,400	56,225	184
Grades 4 - 6	54,000	56,225	184
Aspire University Charter School			
Grade K	36,000	55,815	175
Grade 1	50,400	57,365	175
Grades 2 - 3	50,400	57,575	175
Grades 4 - 6	54,000	57,575	175

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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	55,885	175
Grades 1 - 3	50,400	57,085	175
Grades 4 - 6	54,000	57,085	175
Aspire River Oaks Charter School			
Grade TK	36,000	53,965	175
Grade K	36,000	52,240	175
Grade 1	50,400	54,705	175
Grades 2 - 3	50,400	56,700	175
Grades 4 - 6	54,000	56,700	175
Aspire Benjamin Holt College Preparatory Academy			
Grades 9 - 12	64,800	65,670	185
Aspire Benjamin Holt Middle School			
Grades 4 - 8	54,000	65,150	185
Aspire Capitol Heights Academy			
Grade K	36,000	52,430	175
Grades 1	50,400	55,370	175
Grades 2 - 3	50,400	56,210	175
Grades 4 - 5	54,000	56,210	175
Grades 6 - 8	54,000	57,960	175
Aspire Rosa Parks Academy			
Grade K	36,000	53,285	175
Grades 1 - 3	50,400	55,715	175
Grades 4 - 8	54,000	55,715	175

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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 Langston Hughes Academy			
Grades 4 - 8	54,000	62,795	185
Grades 9 - 12	64,800	64,835	185
Aspire Port City Academy			
Grade K	36,000	55,755	175
Grade 1	50,400	55,755	175
Grades 2 - 3	50,400	57,750	175
Grades 4 - 6	54,000	57,750	175
Aspire Vanguard College Preparatory Academy			
Grades 4 - 8	54,000	66,075	185
Grades 9 - 12	64,800	66,075	185
Aspire Alexander Twilight College Preparatory Academy			
Grade K	36,000	57,860	175
Grade 1	50,400	59,160	175
Grades 2 - 3	50,400	60,035	175
Grades 4 - 5	54,000	60,910	175
Aspire Alexander Twilight Secondary Academy			
Grades 6 - 8	54,000	65,900	185
Grades 9 - 12	64,800	64,860	185
Aspire APEX Academy			
Grade K	36,000	54,630	175
Grade 1	50,400	57,330	175
Grades 2 - 3	50,400	57,330	175
Grades 4 - 5	54,000	57,330	175
Aspire Arts & Sciences Academy			
Grade K	36,000	55,885	175
Grades 1 - 2	50,400	57,085	175
Grade 3 - 4	50,400	59,080	175

See independent auditor's report.

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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	64,755	175
Grade 9 - Cohort A	64,800	64,900	180
Grade 9 - Cohort B	64,800	64,900	180
Aspire Antonio Maria Lugo Academy			
Grade K	36,000	56,960	180
Grades 1 - 3	50,400	57,880	180
Grades 4 - 6	54,000	57,880	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	58,125	180
Grade 1	50,400	59,550	180
Grades 2 - 3	50,400	59,550	180
Grades 4 - 5	54,000	59,550	180
Aspire Titan Academy			
Grade K	36,000	54,130	180
Grades 1 - 3	50,400	59,005	180
Grades 4 - 6	54,000	59,005	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 INSTRUCTIONAL TIME
Year Ended June 30, 2025

The actual minutes provided during the year ended June 30, 2025, 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	55,920	180
Grades 1 - 3	50,400	57,600	180
Grades 4 - 6	54,000	57,600	180
Aspire Gateway Academy			
Grade K	36,000	55,800	180
Grades 1 - 3	50,400	57,480	180
Grades 4 - 5	54,000	57,480	180
Aspire Juanita Tate Academy Charter			
Grade K	36,000	52,440	180
Grades 1 - 3	50,400	54,720	180
Grades 4 - 6	54,000	54,720	180
Aspire Inskeep Academy			
Grade K	36,000	52,440	180
Grades 1 - 3	50,400	54,720	180
Grades 4 - 6	54,000	54,720	180
Aspire Slauson Academy			
Grade K	36,000	52,440	180
Grades 1 - 3	50,400	54,720	180
Grades 4 - 6	54,000	54,720	180
Aspire Centennial College Preparatory Academy			
Grades 6 - 7	54,000	60,255	180
Grade 8	54,000	60,255	180

ASPIRE PUBLIC SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2025

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	$ 45
Title I Grants to Local Educational Agencies	84.010	14329	6,697,404
Special Education Grant to States	84.027	13379	2,901,779
Twenty-First Century Community Learning Centers	84.287	14349	1,507,328
Student Support and Academic Enrichment Program	84.424F	15396	2,028,302
English Language Acquisition State Grants	84.365	14346	505,703
Total U.S. Department of Education			13,640,561
U.S. Department of Agriculture			
California Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	13390, 13525 - 6	5,311,262
National School Lunch Program	10.555	13396, 13391	1,165,887
Summer Food Service Program for Children	10.559	13004	131,496
Total Child Nutrition Cluster			6,608,645
Child and Adult Care Food Program	10.558	13666	1,406,878
Total U.S. Department of Agriculture			8,015,523
Total Expenditures of Federal Awards			**$ 21,656,084**

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, 2025. 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 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, 2025, 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 11, 2025.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 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 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 11, 2025

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, 2025. 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, 2025.

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 11, 2025

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

Opinion on Compliance
We have audited Aspire Public Schools' (Aspire) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the Audit Guide), applicable to Aspire's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Aspire complied, in all material respects, with the laws and regulation of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion on Compliance
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 Audit Guide. 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 Aspire and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe 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 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 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 Audit Guide 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 Audit Guide, 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
Kindergarten Continuance	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No/N/A*
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

** We did not perform testing of Nonclassroom-Based Instruction/Independent Study because reported ADA was not material for Charter Numbers 694, 1552, 1048, 252, and 1550. Nonclassroom-Based Instruction/Independent Study was not applicable for remainder of Charter Schools.*

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.

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 2025-001 and 2025-002. *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 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Singer Lewak LLP

December 11, 2025

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?	____	Yes	X	No
• Significant deficiency(ies) identified?	____	Yes	X	None Reported

Noncompliance material to financial statements noted? ____ Yes X 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
84.010	Title I Grants to Local Educational Agencies
84.287	Twenty-First Century Community Learning Centers
84.424F	Student Support and Academic Enrichment Program
84.027	Special Education Grant to States

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Auditee qualified as low-risk auditee? ____ Yes X No

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

State Awards

Internal control over compliance over Audit Guide 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: Unmodified

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

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

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE

2025-001 Expanded Learning Opportunities Program – CDDC #40000

Finding Type: Noncompliance and internal control over compliance

Criteria: According to Education Code (EC) Section 46120(g)(6), "Provide access," with respect to an "expanded learning opportunity program," means to enroll in the expanded learning opportunity program. If a parent or guardian has a signed expanded learning opportunity program registration form and that form is on file, the pupil shall be considered enrolled in the expanded learning opportunity program. For a local educational agency receiving an expanded learning opportunity program apportionment, transportation shall be provided for any pupil who attends a school that is not operating an expanded learning opportunity program to attend a location that is providing an expanded learning opportunity program and to return to their original location or another location that is established by the local educational agency.

Condition: During our testing of the expanded learning opportunity program, Aspire did not maintain registration forms for two students at Aspire Vincent Shalvey Academy.

Cause: The school site did not have sufficient procedures in place to ensure compliance of expanded learning opportunity program requirements.

Effect/Questioned Cost: Per (*EC*) Section 46120, the penalty for not maintaining registration forms for two students results in a penalty calculator published by the California Department of Education and Local Control Funding Formula grade span adjustment for all kindergarten and first grade average daily attendance in the local educational agency, which resulted in a loss of apportionment of $11,023. See page 62 for penalty calculation.

Repeat Finding: No.

Recommendation: The school site should ensure procedures are in place to ensure expanded learning opportunity programs registration forms are properly maintained.

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

ASPIRE PUBLIC SCHOOLS

PENALTY CALCULATION

Year Ended June 30, 2025

LEA Name:	Aspire Vincent Shalvey Academy
LEA CDS Code:	39-68585-6116594
Charter Number:	178

Item Number	Calculating the Cost of ELO-P Audit Finding	Instructions	School District Data Input and Calculated Fields	Charter School Data Input and Calculated Fields
1	LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-P P-2 funding exhibit, Line C-4.	Rate 2	Rate 2
2	ELO-P Entitlement Calculation based on Rate 1 or Rate 2	Enter entitlement amount from the LEA's ELO-P P-2 funding exhibit, Line C-8.		$527,981
3	**Section A - Offering and Access** Total Classroom-Based Enrollment, Grades TK/K-6	**Section A - Offering and Access:** Enter Total Classroom-Based Enrollment, Grades TK/K-6. (Note: LEAs eligible for funding based on Rate 1 are required to offer the ELO-P to all pupils in classroom-based instructional programs in grades TK/K-6, and provide access to any pupil whose parent or guardian requests their placement in the program.)		448
4	Total Classroom-Based UPC, Grades TK/K-6	Enter Total Classroom-Based UPC, Grades TK/K-6		319
5	Students Eligible for ELO-P Offering and Access (Rate 1 = Item Number 3, Rate 2 = Item Number 4)	Calculated field	-	319
6	Number of Eligible Students Not Offered and Provided Access to ELO-P	Enter the number of students the LEA either failed to offer or provide access to ELO-P pursuant to EC 46120(b)(1) and (c)(2). If the LEA met the offering and access requirements, enter zero (0).		2
7	Proportional Penalty Factor	Calculated field	0.000000	0.006269
8	ELO-P Offering and Access Penalty [EC 46120(c)(2)]	Calculated field	**$0**	**$3,310**
9	**Section B - Days** Instructional Days	**Section B - Days** Enter the number of instructional days		175
10	ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)		172
11	Required Intersession ELO-P days	Preload	30	30
12	Actual ELO-P intersession days totaling 9 hours	Enter the number of actual ELO-P intersession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)		30
13	ELO-P days short	Calculated field	30	3
14	Penalty Factor	Preload [EC 46120(c)(3)]	0.0048	0.0049
15	Penalty Calculation	Calculated field	$0	$7,713
16	**Total Penalty** Total penalty	Calculated field	**$0**	**$11,023**

FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE (Continued)

2025-002 After/Before School Education and Safety Program – CDDC #40000

Finding Type: Noncompliance and internal control over compliance

Criteria: According to Education Code (EC) Section 8483(a)(1), Every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day.

Condition: During our testing of After/Before School Education and Safety Program, Aspire Stockton Secondary Academy offered 14 hours and 55 minutes of after school education and safety programs.

Cause: The school site did not have sufficient procedures in place to ensure compliance of After/Before School Education and Safety Program.

Effect/Questioned Cost: Per (*EC*) Section 8483(a)(1), there is no penalty calculation and questioned costs cannot be quantified at this time.

Repeat Finding: No.

Recommendation: The school site should ensure procedures are in place to ensure after school scheduling is compliant with Education Codes.

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, 2025

CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025

2025-001 Expanded Learning Opportunities Program – CDDC #40000

Finding Type: Noncompliance and internal control over compliance

Criteria: According to Education Code (EC) Section 46120(g)(6), "Provide access," with respect to an "expanded learning opportunity program," means to enroll in the expanded learning opportunity program. If a parent or guardian has a signed expanded learning opportunity program registration form and that form is on file, the pupil shall be considered enrolled in the expanded learning opportunity program. For a local educational agency receiving an expanded learning opportunity program apportionment, transportation shall be provided for any pupil who attends a school that is not operating an expanded learning opportunity program to attend a location that is providing an expanded learning opportunity program and to return to their original location or another location that is established by the local educational agency.

Condition: During our testing of expanded learning opportunity program, Aspire did not maintain registration forms for two students at Aspire Vincent Shalvey Academy.

Cause: The school site did not have sufficient procedures in place to ensure compliance of expanded learning opportunity program requirements.

Effect/Questioned Cost: Per (*EC*) Section 46120, the penalty for not maintaining registration forms for two students results in a penalty calculator published by the California Department of Education and Local Control Funding Formula grade span adjustment for all kindergarten and first grade average daily attendance in the local educational agency, which resulted in a loss of apportionment of $11,023.

Repeat Finding: No.

Recommendation: The school site should ensure procedures are in place to ensure expanded learning opportunity programs registration forms are properly maintained.

Corrective Actions Taken or Planned: We have conducted a full review of the Expanded Learning Student Enrollment Process, including developing and rolling out revised enrollment and documentation procedures. We are putting in place the following preventive measures:

- Formal standard operating procedures, outlining collection, verification, and secure storage of all ELOP registration forms.
- Monthly enrollment documentation audits
- Quarterly compliance reviews of ELOP enrollment files, conducted by the Regional Director of Expanded Learning

2025-001 Expanded Learning Opportunities Program – CDDC #40000 (Continued)

Corrective Actions Taken or Planned (Continued):

- Annual mandatory ELOP compliance and documentation training for all Expanded Learning Site Directors, Principals, and enrollment staff.
- All registration forms will be scanned and stored in a secure, centralized digital file to ensure redundancy and prevent loss.

The names, titles, and contact information of the people responsible for this corrective action are listed below:

- Brianna Meziere – Expanded Learning Site Director
  - Contact Information (209)-931-5399 or Brianna.Meziere@aspirepublicschools.org
- Danessa Partin – Site Level Principal
  - Contact Information (209)-931-5399 or Danessa.Partin@aspirepublicschools.org
- Vannak Hang – Central Valley Regional Director of Expanded Learning & Community Schools
  - Contact Information (209)-931-5399 or Vannak.Hang@aspirepublicschools.org

2025-002 After/Before School Education and Safety Program – CDDC #40000

Finding Type: Noncompliance and internal control over compliance

Criteria: According to Education Code (EC) Section 8483(a)(1), Every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day.

Condition: During our testing of After/Before School Education and Safety Program, Aspire Stockton Secondary Academy offered 14 hours and 55 minutes of after school education and safety programs.

Cause: The school site did not have sufficient procedures in place to ensure compliance of After/Before School Education and Safety Program.

Effect/Questioned Cost: Per (*EC*) Section 8483(a)(1), there is no penalty calculation and questioned costs cannot be quantified at this time.

Repeat Finding: No.

Recommendation: The school site should ensure procedures are in place to ensure after school scheduling is compliant with Education Codes.

Corrective Actions Taken or Planned: Due to extension of the standard school day, without a corresponding extension in the After School Program schedule, we fell slightly short of the 15-hour program requirement (14 hours and 55 minutes instead of the required 15 hours). We have revised and corrected the program schedule immediately to ensure full compliance. The updated schedule now meets or exceeds the 15-hour weekly minimum and ensures programming extends beyond 6:00 p.m. daily. We have also implemented additional verification and check steps, including implementing a verification step requiring the Expanded Learning Site Director to submit all monthly program schedules to the Regional Director of Expanded Learning for review, and creating a standardized scheduling template for all Expanded Learning programs to eliminate calculation errors and ensure consistent adherence to state requirements across sites. All actions have been implemented.

The names, titles, and contact information of the people responsible for this corrective action are listed below:

- Nicholas Kimoto – Expanded Learning Site Director
  - Contact Information (209)-208-9900 or Nicholas.Kimoto@aspirepublicschools.org
- LaNitra Curtis – Site Level Principal
  - Contact Information (209)-208-9900 or Lanitra.curtis@aspirepublicschools.org
- Vannak Hang – Central Valley Regional Director of Expanded Learning & Community Schools
  - Contact Information (209)-208-9900 or Vannak.Hang@aspirepublicschools.org

Summary Schedule of Prior Year Audit Findings
YEAR ENDED JUNE 30, 2025

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: 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.

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

Status: Resolved

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: 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.

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

Status: Resolved

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 Costs: 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.

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.

Status: Resolved

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.11**

MEETING DATE: **06/23/2026**

SUBJECT: California Montessori Project 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. 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, 2025, 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 2024-2025 audit report, ending cash on hand and in banks was $4,855,637, total revenues equaled $22,496,713 and total expenditures equaled $20,607,678 for the period ending June 30, 2025. The audit report reflects net assets of $8,734,578.

There were no findings and questioned costs related to the basic financial statements, or federal or state awards for the year ended June 30, 2025, or 2024.

ATTACHMENT(S):
1. CMP Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

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, 2025

CPAs | CONSULTANTS | WEALTH ADVISORS

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CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
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YEAR ENDED JUNE 30, 2025

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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, 2025, 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, 2025, 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.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

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 8, 2025 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 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

Ontario, California
December 8, 2025

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

CURRENT ASSETS	
Cash on Hand and in Banks	$ 4,855,637
Accounts Receivable	22
Accounts Receivable - Federal and State Governments	4,227,426
Intercompany Receivable	1,760,477
Deposits and Prepaids	79,968
Total Current Assets	10,923,530
LONG-TERM ASSETS	
Property, Plant, and Equipment, Net	602,932
Operating Right-of-Use Asset	6,738,260
Financing Right-of-Use Asset	100,378
Total Long-Term Assets	7,441,570
Total Assets	$ 18,365,100

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 2,385,897
Deferred Revenue	142,078
Current Lease Liability - Operating	701,727
Current Lease Liability - Financing	23,313
Total Current Liabilities	3,253,015
NONCURRENT LIABILITIES	
Long-Term Lease Liability - Operating	6,297,832
Long-Term Lease Liability - Financing	79,675
Total Noncurrent Liabilities	6,377,507
NET ASSETS	
Without Donor Restrictions - Capital Assets, Net of Related Debt	339,023
Without Donor Restrictions	8,245,413
Total Net Assets Without Donor Restrictions	8,584,436
With Donor Restrictions	150,142
Total Net Assets	8,734,578
Total Liabilities and Net Assets	$ 18,365,100

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Revenue from State Sources:			
State Aid	$ 12,317,042	$ -	$ 12,317,042
Other State Revenue	3,837,032	-	3,837,032
Total Revenue from State Sources	16,154,074	-	16,154,074
Revenue from Federal Sources	514,328	-	514,328
Revenue from Local Sources:			
In-Lieu Property Tax	4,441,238	-	4,441,238
Contributions	1,312,927	-	1,312,927
Other Local Revenue	74,146	-	74,146
Total Revenue from Local Sources	5,828,311	-	5,828,311
Net Assets Released from Restrictions	-	-	-
Total Revenues and Net Assets Released from Restrictions	22,496,713	-	22,496,713
EXPENSES			
Program Services	16,681,025	-	16,681,025
Management and General	4,926,022	-	4,926,022
Total Expenses	21,607,047	-	21,607,047
CHANGE IN NET ASSETS	889,666	-	889,666
Net Assets - Beginning of Year	7,694,770	150,142	7,844,912
NET ASSETS - END OF YEAR	$ 8,584,436	$ 150,142	$ 8,734,578

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets	$ 889,666
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	61,237
(Increase) Decrease in Assets:	
Accounts Receivable	(22)
Accounts Receivable - Federal and State Governments	1,105,675
Deposits and Prepaid Expenses	186,805
Intracompany Receivable	(1,245,477)
Operating Right-of-Use Asset	727,126
Increase (Decrease) in Liabilities:	
Accounts Payable	501,486
Deferred Revenue	(971,101)
Operating Lease Liability	(659,783)
Net Cash Provided by Operating Activities	595,612
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchases of Property, Plant, and Equipment	(13,401)
Net Cash Used in Investing Activities	(13,401)
CASH FLOWS FROM FINANCING ACTIVITIES	
Payments on Finance Leases	(22,430)
Net Cash Used in Financing Activities	(22,430)
NET CHANGE IN CASH AND CASH EQUIVALENTS	559,781
Cash and Cash Equivalents - Beginning of Year	4,295,856
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 4,855,637
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	
Cash Paid for Interest	$ 5,266

See accompanying Notes to Financial Statements.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	Program	Management and General	Total
Salaries and Wages	$ 10,294,128	$ 161,354	$ 10,455,482
Pension Expense	1,134,976	47,290	1,182,266
Other Employee Benefits	660,667	26,999	687,666
Payroll Taxes	388,678	16,195	404,873
Management Fees	-	336	336
Legal Expenses	-	295,523	295,523
Instructional Materials	356,074	-	356,074
Other Fees for Services	1,675,356	3,537,137	5,212,493
Office Expenses	151,358	431	151,789
Occupancy Expenses	1,588,534	698,522	2,287,056
Travel Expenses	20,979	-	20,979
Conference and Meeting Expenses	192,073	-	192,073
Interest Expense	-	5,266	5,266
Depreciation Expense	27,490	9,164	36,654
Other Expenses	190,712	127,805	318,517
Total	$ 16,681,025	$ 4,926,022	$ 21,607,047

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 assets with donor restrictions for the year ended and as of June 30, 2025 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, 2025. 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, 2025, the School has conditional grants of $159,549 of which $142,078 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.

Evaluation of Subsequent Events

The School has evaluated subsequent events through December 8, 2025, 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, 2025:

Cash on Hand and in Banks	$ 4,855,637
Accounts Receivable	4,227,448
Intercompany Receivable	1,760,477
Less: Donor Restrictions	(150,142)
Total	$ 10,693,420

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 $36,654 for the year ended June 30, 2025.

A summary of changes in property, plant, and equipment as of June 30, 2025 is as follows:

	June 30, 2024	Additions	Retirements	June 30, 2025
Leasehold Improvements	$ 907,432	$ 17,850	$ -	$ 925,282
Construction in Progress	4,449	(4,449)	-	-
Equipment	525,883	-	-	525,883
Less: Accumulated Depreciation	(811,579)	(36,654)	-	(848,233)
Total	$ 626,185	$ (23,253)	$ -	$ 602,932

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, 2024, total STRS plan net assets are $341 billion, the total actuarial present value of accumulated plan benefits is $482 billion, contributions from all employers totaled $8.577 billion, and the plan is 76.7% 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, 2025 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
2023	$ 1,088,877	100%
2024	1,217,717	100%
2025	1,182,266	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, 2025:

Lease Costs:		
Finance Lease Costs:		
Amortization of Right-Of-Use Assets	$	24,583
Interest on Lease Liabilities		5,229
Operating Lease Costs		957,410
Total Lease Costs	$	987,222
Other Information:		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Finance Leases	$	5,229
Operating Cash Flows from Operating Leases		897,321
Financing Cash Flows from Finance Leases		22,273
Right-of-Use Assets Obtained in Exchange for New Finance Lease Liabilities:		-
Weighted-Average Remaining Lease Term - Finance Leases		4 Years
Weighted-Average Remaining Lease Term - Operating Leases		8 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, 2025, is as follows:

Year Ending June 30,	Financing Leases	Operating Leases
2026	$ 27,502	$ 917,078
2027	27,502	936,835
2028	27,502	956,593
2029	27,502	976,350
2030	2,292	996,108
Thereafter	-	3,195,638
Total Lease Payments	112,300	7,978,602
Less: Interest	(9,312)	(979,043)
Present Value of Lease Liabilities	$ 102,988	$ 6,999,559

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, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

	Requirement	Actual	Traditional Calendar Days	Status
San Juan:				
Transitional Kindergarten	36,000	50,620	180	In Compliance
Kindergarten	36,000	50,620	180	In Compliance
Grade 1	50,400	54,200	180	In Compliance
Grade 2	50,400	54,200	180	In Compliance
Grade 3	50,400	54,200	180	In Compliance
Grade 4	54,000	55,240	180	In Compliance
Grade 5	54,000	55,240	180	In Compliance
Grade 6	54,000	55,240	180	In Compliance
Grade 7	54,000	55,240	180	In Compliance
Grade 8	54,000	55,240	180	In Compliance

See accompanying Notes to Supplementary Information.

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	829.75	829.95	827.31	827.55
Grades 4-6	438.87	438.93	437.67	437.80
Grades 7-8	174.03	174.13	174.10	174.18
ADA Totals	1,442.65	1,443.01	1,439.08	1,439.53

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, 2025
(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, 2025

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, 2025
(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, 2025 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (3-Year Term)
Julia Sweeney	Board Chair and Business Representative	June 2027
Bob Lewis	Business Representative	June 2026
Scott Richards	Community Representative	June 2027
Kim Zawilski	Montessori Representative	June 2027
Laura Kerr	Charter Representative	June 2026
Shani Roark	San Juan Parent Representative	December 2024
Elizabeth Angel	San Juan Parent Representative	June 2027
Jenna Westbrook-Kline	Capitol Parent Representative	June 2026
Aaron Walker	Elk Grove Parent Representative	June 2025
Ann Curtis	Shingle Springs Parent Representative	June 2026

ADMINISTRATORS

Matt Taylor	Executive Director

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, 2025, 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 8, 2025.

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

Ontario, California
December 8, 2025

CliftonLarsonAllen LLP
CLAconnect.com

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 *2024-2025 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, 2025. 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, 2025.

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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2024-2025 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 *2024-2025 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 *2024-2025 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 *2024-2025 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
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	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant (CTEIG)	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Not Applicable: The School did not receive program funding or did not otherwise operate the program during the fiscal year.

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 *2024-2025 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

Ontario, California
December 8, 2025

CALIFORNIA MONTESSORI PROJECT
SAN JUAN CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

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 *2024-2025 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, 2025

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

Global
INDEPENDENT
NETWORK MEMBER

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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.12**

MEETING DATE: **06/23/2026**

SUBJECT: Gateway International School 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. 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, 2025, 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 2024-2025 audit report, GIS's ending cash and cash equivalent was $3,711,039, total revenues equaled $12,406,899 and total expenditures equaled $11,146,956 for the period ending June 30, 2025. The audit report reflects net assets for GIS of $12,094,894.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with a combined ending cash and cash equivalent as of June 30, 2025, of $76,935,048, net assets of $143,568,917, 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, 2025.

There were no findings for GIS in the areas of either financial statements, federal awards or state compliance. There were two separate state compliance findings at other charter schools in the network.

The prior year state compliance findings that created a significant deficiency were resolved for GIS but another charter in the network repeated the prior year GIS findings for Immunizations.

ATTACHMENT(S):
1. GIS Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

GATEWAY COMMUNITY CHARTERS

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED
JUNE 30, 2025

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

GILBERT
Relax. We got this.℠

GATEWAY COMMUNITY CHARTERS

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JUNE 30, 2025

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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, 2025, 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, 2025, 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 *2024-25 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 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 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 *2024-25 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 *2024-25 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 *2024-25 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 supplementary 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 opinion 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, 2025, 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 15, 2025

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	$ 76,935,048
Receivables	18,388,837
Prepaid expenses	597,341
Total current assets	95,921,226
INVESTMENTS	9,755,747
PROPERTY AND EQUIPMENT, NET	63,568,924
RIGHT-OF-USE ASSETS - OPERATING LEASES	26,591,716
DEPOSITS	302,345
TOTAL ASSETS	$ 196,139,958
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES:	
Accounts payable	$ 5,324,059
Due to other governments	612,599
Accrued expenses	3,905,893
Deferred revenue	1,118,197
Lease liabilities - operating leases, current	2,807,770
Debt, current	473,593
Total current liabilities	14,242,111
LEASE LIABILITIES - OPERATING LEASES, NET	25,031,787
DEBT, NET	13,297,143
TOTAL LIABILITIES	52,571,041
NET ASSETS:	
Net assets without donor restrictions:	
Undesignated	116,415,962
Board designated	4,250,000
Net assets without donor restrictions	120,665,962
Net assets with donor restrictions	22,902,955
Total net assets	143,568,917
TOTAL LIABILITIES AND NET ASSETS	$ 196,139,958

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

NET ASSETS WITHOUT DONOR RESTRICTIONS:	
SUPPORT, REVENUE, AND GAINS:	
Federal revenue	$ 5,158,692
State revenue:	
State aid portion of general purpose funding	60,828,254
All other state revenue	32,267,312
Local revenue:	
Cash in-lieu of property taxes	12,314,927
Investment and interest income	3,939,742
All other local revenue	857,501
Net assets released from restrictions	10,055,763
Total support, revenue, and gains	125,422,191
EXPENSES AND LOSSES:	
Program services:	
Educational programs	97,239,294
Supporting services:	
General and administrative	17,816,533
Total expenses	115,055,827
Loss on the disposal of property and equipment	61,047
Total expenses and losses	115,116,874
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	10,305,317
NET ASSETS WITH DONOR RESTRICTIONS:	
State revenue	20,103,780
Other local revenue	266,212
Net assets released from restrictions	(10,055,763)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	10,314,229
INCREASE IN NET ASSETS	20,619,546
NET ASSETS, Beginning of Year	122,949,371
NET ASSETS, End of Year	$ 143,568,917

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	Program Services	Supporting Services	
	Educational programs	General and administrative	Total
Certificated salaries	$ 36,452,694		$ 36,452,694
Classified salaries	12,748,496	$ 4,740,063	17,488,559
Employee benefits	19,375,674	2,369,372	21,745,046
Books and supplies	6,452,079	1,137,751	7,589,830
Subagreements for services	5,394,071	81,500	5,475,571
Travel and conferences	380,276	47,835	428,111
Dues and memberships	176,636	14,607	191,243
Insurance		825,993	825,993
Utilities, operations, and housekeeping services		1,488,545	1,488,545
Rental, leases, repairs, noncapitalized improvements	4,736,536	2,502,958	7,239,494
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,935,143	1,585,253	6,520,396
Field trips	471,102		471,102
Licensing software and online services	1,627,077	395,863	2,022,940
Special education costs	219,176	1,923,531	2,142,707
Communications and postage	509,131	590,870	1,100,001
Depreciation and amortization	3,460,259	112,392	3,572,651
Interest	300,944		300,944
Total	$ 97,239,294	$ 17,816,533	$ 115,055,827

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

GATEWAY COMMUNITY CHARTERS

STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	$ 20,619,546
Adjustments to reconcile to net cash provided by operating activities:	
Depreciation and amortization	3,572,651
Net realized/unrealized gain on investments	(884,718)
Receipt of donated property and equipment	(7,722)
Loss on disposal of property and equipment	61,047
Reduction in carrying amount of right-of-use assets - operating leases	4,167,996
Changes in:	
Receivables	(6,385,430)
Prepaid expenses	(547,480)
Deposits	(13,073)
Accounts payable	2,261,301
Due to other governments	(488,737)
Accrued expenses	(491,866)
Deferred revenue	376,405
Lease liabilities - operating leases	(3,691,833)
Net cash provided by operating activities	18,548,087
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of investments	(2,144,656)
Sale of investments	1,799,301
Purchases of property and equipment	(7,937,833)
Net cash used by investing activities	(8,283,188)
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal payments on debt	(472,358)
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,792,541
CASH AND CASH EQUIVALENTS, Beginning of Year	67,142,507
CASH AND CASH EQUIVALENTS, End of Year	$ 76,935,048
NON-CASH INVESTING ACTIVITIES:	
Right-of-use assets acquired through operating lease liabilities	$ 6,345,449
CASH PAID FOR INTEREST	$ 300,944

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, 2025, $1,118,197 of grant funds are included in deferred revenue to be recognized in future periods. Additionally, as of June 30, 2025, the Organization had $3,112,976 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 2026 to 2027. 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 15, 2025, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025 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, 2025:

Current financial assets	
Cash and cash equivalents	$ 76,935,048
Receivables	18,388,837
Total financial assets, available within one year	95,323,885
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	(22,902,955)
Total financial assets available for general expenditures within one year	$ 68,170,930

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, 2025, the book balance totaled $671,311 of which there was a bank balance of $713,290 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by $463,290. 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, 2025, as provided by the pool sponsor, was approximately $76,263,737. 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, 2025 are $18,388,837. The balances are due entirely from grantor government agencies. Management deemed all receivables to be collectible and no provision for doubtful accounts is recorded as of June 30, 2025.

6. INVESTMENTS

Investments consist of the following as of June 30, 2025:

Mutual funds	$ 1,029,403
U.S. government obligations	1,315,567
Corporate obligations	1,595,337
Corporate stocks	5,373,768
Real estate investment trusts	441,672
Total	$ 9,755,747

Investment income for the year ended June 30, 2025 was as follows:

Dividends and interest from investments	$ 185,213
Interest from cash held in County Treasury	2,869,811
Net realized/unrealized gain	884,718
Total	$ 3,939,742

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, 2025.

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

Corporate obligations, real estate investment trusts, and U.S. government 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, 2025:

	Assets at Fair Value			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual funds	$ 1,029,403			$ 1,029,403
U.S. government obligations		$ 1,315,567		1,315,567
Corporate obligations		1,595,337		1,595,337
Corporate stocks	5,373,768			5,373,768
Real estate investment trusts		441,672		441,672
Total assets at fair value	$ 6,403,171	$ 3,352,576	$	$ 9,755,747

8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2025:

Land	$ 1,932,945
Buildings, building improvements, and leasehold improvements	68,512,582
Furniture and equipment	8,925,899
Construction in progress	6,810,854
Subtotal	86,182,280
Less accumulated depreciation and amortization	(22,613,356)
Property and equipment, net	$ 63,568,924

Depreciation and amortization expense for the year ended June 30, 2025 totaled $3,572,651.

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, 2025.

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, 2025, the outstanding obligation was $9,755,203. 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, 2025, the outstanding obligation was $4,015,533. Final Maturity is in 2048.

Future maturities of the debt are as follows:

Year Ending June 30,	
2026	$ 473,593
2027	483,147
2028	492,893
2029	502,836
2030	512,980
Thereafter	11,305,287
Total	$ 13,770,736

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, 2025, as ROU assets and operating lease liabilities of $26,591,716 and $27,839,557, 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 $5,310,893 for the year ended June 2025. Cash paid for amounts included in the measurement of operating lease liabilities totaled $4,677,680 for the year ended June 30, 2025.

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, 2025, was 3.46%.

As of June 30, 2025, the weighted average remaining lease term for all operating leases was 8.91 years.

Scheduled future minimum payments for these leases are as follows:

Year Ending June 30,	
2026	$ 3,715,022
2027	3,697,442
2028	3,724,250
2029	3,632,994
2030	3,410,972
Thereafter	14,465,502
Total lease payments	32,646,182
Less: Interest	(4,806,625)
Present value of lease liabilities	$ 27,839,557

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 $201,757 in the year ended June 30, 2025.

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, 2025, 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, 2025, 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:

CA Community School Partnership	$ 10,654,564
Golden State Pathways	4,238,413
Expanded learning opportunities (ELO) program	2,317,001
Prop 1D Facilities	1,850,801
Instructional materials	747,353
Dual enrollment opportunities	632,162
CARB electric school bus deployment	500,000
CYBHI child and youth behavioral health initiative	416,037
LCFF equity multiplier	322,031
Prop 28 arts & music in schools	305,031
A-G access/success grant	209,901
CYBHI capacity grant	173,750
MTSS professional development	130,386
Learning recovery emergency block grant	120,273
A-G learning loss mitigation grant	112,707
School athletic programs	64,862
Hastings fund scholarship program	50,125
Ethnic studies professional development	31,945
Lit Screening PD for K-2	25,318
Crossfit grant	6,838
Sacramento athletic league	2,457
Total	$ 22,902,955

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:	$93,234
Actuarial accrued liability:	$128,972
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and valued as of June 30, 2023 with a measurement date of June 30, 2024, 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, 2025 was 27.05% of annual payroll and total contributions were $4,856,162. The contribution requirements of the plan members are established by state statute. For the fiscal year 2026, the Organization is required to contribute 26.81% 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:	$291,838
Actuarial accrued liability:	$380,507
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, 2024, 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, 2025, was 19.10% of annual payroll and total contributions were $6,535,232. For the fiscal year 2026, 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 of SAFE is as follows as of June 30, 2024 (the most recent available):

Total Assets	$ 63,402,810
Total Liabilities	(47,122,727)
Net Position	$ 16,280,083
Total Revenues	$ 44,902,485
Total Expenses	(45,418,574)
Change in Net Position	$ (516,089)

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, 2025, the Foundation made contributions to the Organization totaling $76,249.

SUPPLEMENTARY INFORMATION

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

	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	-	96.37	-	96.37	-	95.56
Grades 4 through 6	-	98.07	-	98.07	-	99.67
Grades 7 through 8	-	91.09	-	91.09	-	92.77
Grades 9 through 12	-	326.71	-	326.71	-	326.14
Total	-	612.24	-	612.24	-	614.14
Community Outreach Academy (COA):						
TK/K-3	890.74	899.94	889.84	899.18	890.83	899.78
Grades 4 through 6	585.26	589.54	585.27	589.69	583.32	587.65
Grades 7 through 8	323.94	325.64	323.94	325.65	321.06	322.89
Total	1,799.94	1,815.12	1,799.05	1,814.52	1,795.21	1,810.32
Futures High School (FHS):						
Grades 9 through 12	430.52	434.03	430.52	434.03	431.28	431.28
Total	430.52	434.03	430.52	434.03	431.28	431.28
Sacramento Academic & Vocational Academy - TRUSD (SAVA – TRUSD):						
Grades 7 through 8	-	19.89	-	19.89	-	20.34
Grades 9 through 12	-	195.35	-	195.35	-	200.43
Total	-	215.24	-	215.24	-	220.77
Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):						
Grades 7 through 8	-	72.80	-	72.76	-	78.07
Grades 9 through 12	-	535.97	-	535.80	-	532.88
Total	-	608.77	-	608.56	-	610.95

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

	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	213.59	214.42	213.60	214.52	214.15	214.96
Grades 4 through 6	156.63	157.22	156.64	157.26	156.02	156.60
Grades 7 through 8	104.10	104.69	104.12	104.71	103.63	104.31
Total	474.32	476.33	474.36	476.49	473.80	475.87
Gateway International School (GIS):						
TK/K-3	304.05	305.91	304.05	305.93	304.69	306.31
Grades 4 through 6	170.78	171.79	170.79	171.80	170.69	171.52
Grades 7 through 8	109.52	110.27	109.52	110.27	109.13	109.85
Total	584.35	587.97	584.36	588.00	584.51	587.68
Empowering Possibilities International Charter (EPIC):						
TK/K-3	183.79	185.45	183.79	185.41	183.57	185.06
Grades 4 through 6	129.47	131.16	129.47	131.16	128.68	130.25
Grades 7 through 8	78.62	79.64	78.62	79.64	78.38	79.26
Total	391.88	396.25	391.88	396.21	390.63	394.57
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):						
Grades 7 through 8	-	26.69	-	26.67	-	27.13
Grades 9 through 12	-	305.46	-	305.46	-	309.22
Total	-	332.15	-	332.13	-	336.35

*Reflects the adjustment for disallowance of 0.90 ADA at COA in Grades TK/K-3 as noted in the accompanying schedule of findings and questioned costs. Other revisions were for changes to independent study completion.

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

	Required Minutes	2024-2025 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	51,120	175	180	In Compliance
Grade 1	50,400	51,780	175	180	In Compliance
Grade 2	50,400	53,580	175	180	In Compliance
Grade 3	50,400	53,580	175	180	In Compliance
Grade 4	54,000	54,060	175	180	In Compliance
Grade 5	54,000	54,060	175	180	In Compliance
Grade 6	54,000	57,660	175	180	In Compliance
Grade 7	54,000	57,660	175	180	In Compliance
Grade 8	54,000	57,660	175	180	In Compliance
Futures High School (FHS):					
Grade 9	64,800	65,370	175	180	In Compliance
Grade 10	64,800	65,370	175	180	In Compliance
Grade 11	64,800	65,370	175	180	In Compliance
Grade 12	64,800	65,370	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	56,400	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	58,500	175	180	In Compliance
Grade 5	54,000	58,500	175	180	In Compliance
Grade 6	54,000	57,860	175	180	In Compliance
Grade 7	54,000	57,860	175	180	In Compliance
Grade 8	54,000	57,860	175	180	In Compliance

GATEWAY COMMUNITY CHARTERS

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

	Required Minutes	2024-2025 Minutes Offered	Required Number of Instructional Days	Actual Number of Instructional Days Offered	Status
Gateway International School (GIS):					
Kindergarten	36,000	46,620	175	180	In Compliance
Grade 1	50,400	52,830	175	180	In Compliance
Grade 2	50,400	52,830	175	180	In Compliance
Grade 3	50,400	54,900	175	180	In Compliance
Grade 4	54,000	54,900	175	180	In Compliance
Grade 5	54,000	54,900	175	180	In Compliance
Grade 6	54,000	55,122	175	180	In Compliance
Grade 7	54,000	55,122	175	180	In Compliance
Grade 8	54,000	55,122	175	180	In Compliance
Empowering Possibilities International Charter (EPIC):					
Kindergarten	36,000	53,100	175	180	In Compliance
Grade 1	50,400	53,100	175	180	In Compliance
Grade 2	50,400	53,100	175	180	In Compliance
Grade 3	50,400	53,100	175	180	In Compliance
Grade 4	54,000	55,200	175	180	In Compliance
Grade 5	54,000	55,200	175	180	In Compliance
Grade 6	54,000	58,880	175	180	In Compliance
Grade 7	54,000	58,880	175	180	In Compliance
Grade 8	54,000	58,880	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, 2025

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	$ 2,045,565
Title I Comprehensive Support and Improvement Funding for Local Educational Agencies	84.010	15438	1,025,259
Subtotal Title I			3,070,824
Title III, Limited English Teacher Quality Program	84.365	14346	365,253
Title III, Immigrant Education Program	84.365A	15146	132,381
Subtotal Title III			657,481
Title II, Part A, Supporting Effective Instruction	84.367	14341	216,989
Special Education Cluster (IDEA):			
IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	937,557
Special Ed – IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	68,162
Subtotal Special Education Cluster (IDEA)			1,005,689
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424	15396	146,603
Total U.S. Department of Education			4,937,739
U.S. Department of Agriculture			
Passed Through CDE:			
Child Nutrition Cluster: National School Lunch Program	10.555	13523	160,389
Total Expenditures of Federal Awards			$ 5,098,128

GATEWAY COMMUNITY CHARTERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

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 15-percent de minimis indirect cost rate allowed under the Uniform Guidance (April 2024 revision) or the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance (October 2023 revision).

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

	CCCS	COA	FHS	SAVA - TRUSD	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
ASSETS										
CURRENT ASSETS:										
Cash and cash equivalents	$ 6,331,832	$ 24,455,605	$ 11,132,435	$ 3,528,410	$ 6,872,865	$ 8,918,145	$ 3,711,039	$ 6,283,058	$ 5,701,659	$ 76,935,048
Receivables	1,613,151	1,597,605	6,239,188	956,406	3,805,284	430,734	1,317,213	1,429,983	999,273	18,388,837
Prepaid expenses	66,370	191,833	54,159	22,775	72,702	50,583	61,181	42,244	35,494	597,341
Total current assets	8,011,353	26,245,043	17,425,782	4,507,591	10,750,851	9,399,462	5,089,433	7,755,285	6,736,426	95,921,226
INVESTMENTS	1,291,661	4,688,612	2,984,283	712,169		79,022				9,755,747
PROPERTY AND EQUIPMENT, NET	2,302,567	11,321,606	14,876,305	1,262,139	4,590,718	19,707,926	7,600,726	1,335,632	571,305	63,568,924
RIGHT-OF-USE ASSETS - OPERATING LEASES	562,862	12,002,796	273,842	1,507,636	8,459,682	497,781	483,444	517,429	2,286,244	26,591,716
DEPOSITS	8,496	107,301	2,413	44,514	50,473	2,731	8,035	49,330	29,052	302,345
TOTAL ASSETS	$ 12,176,939	$ 54,365,358	$ 35,562,625	$ 8,034,049	$ 23,851,724	$ 29,686,922	$ 13,181,638	$ 9,657,676	$ 9,623,027	$ 196,139,958
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES:										
Accounts payable	$ 636,585	$ 2,086,857	$ 595,304	$ 255,306	$ 377,749	$ 545,814	$ 114,506	$ 534,633	$ 177,305	$ 5,324,059
Due to other governments	3,141	12	3	2	4	3	28,815	580,617	2	612,599
Accrued expenses	466,496	1,228,085	323,592	170,301	485,919	325,303	397,594	259,407	249,196	3,905,893
Deferred revenue	62,604	72,326	43,058	235,961	358,802	221,371	39,315	39,056	45,704	1,118,197
Lease liabilities - operating leases, current	87,363	1,385,935	35,356	83,290	629,760	73,605	85,619	86,582	340,260	2,807,770
Debt, current			138,099			335,494				473,593
Total current liabilities	1,256,189	4,773,215	1,135,412	744,860	1,852,234	1,501,590	665,849	1,500,295	812,467	14,242,111
LEASE LIABILITIES - OPERATING LEASES, NET	500,558	11,123,115	253,480	1,482,818	8,314,612	442,586	420,895	457,976	2,035,747	25,031,787
DEBT, NET			3,877,434			9,419,709				13,297,143
TOTAL LIABILITIES	1,756,747	15,896,330	5,266,326	2,227,678	10,166,846	11,363,885	1,086,744	1,958,271	2,848,214	52,571,041
NET ASSETS:										
Net assets without donor restrictions:										
Undesignated	8,056,609	33,129,168	21,398,317	3,472,874	9,190,892	17,141,040	11,988,199	6,934,180	5,104,683	116,415,962
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	8,806,609	35,129,168	22,898,317	3,472,874	9,190,892	17,141,040	11,988,199	6,934,180	5,104,683	120,665,962
Net assets with donor restrictions	1,613,583	3,339,860	7,397,982	2,333,497	4,493,986	1,181,997	106,695	765,225	1,670,130	22,902,955
Total net assets	10,420,192	38,469,028	30,296,299	5,806,371	13,684,878	18,323,037	12,094,894	7,699,405	6,774,813	143,568,917
TOTAL LIABILITIES AND NET ASSETS	$ 12,176,939	$ 54,365,358	$ 35,562,625	$ 8,034,049	$ 23,851,724	$ 29,686,922	$ 13,181,638	$ 9,657,676	$ 9,623,027	$ 196,139,958

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

	CCCS	COA	FHS	SAVA - TRUSD	SAVA - SCUSD	HLA	GIS	EPIC	SAVA - EGUSD	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS										
SUPPORT, REVENUE, AND GAINS:										
Federal revenue	$ 734,081	$ 1,304,239	$ 358,780	$ 447,340	$ 720,578	$ 333,695	$ 348,248	$ 472,096	$ 439,635	$ 5,158,692
State revenue:										
State aid portion of general purpose funding	6,471,556	18,087,945	5,156,311	2,173,138	8,393,665	4,735,262	6,818,565	4,947,422	4,044,390	60,828,254
All other state revenue	5,496,468	12,057,513	3,029,684	1,525,662	1,644,251	2,762,971	2,462,093	1,849,841	1,438,829	32,267,312
Local revenue										
Cash in-lieu property tax revenue	1,136,287	3,369,329	805,538	399,475	1,946,006	884,342	1,792,991	1,030,535	950,424	12,314,927
Investment and interest income	315,505	1,453,119	725,390	178,515	227,490	328,192	278,556	195,984	236,991	3,939,742
All other local revenue	115,533	313,843	34,150	36,699	196,994	52,508	48,188	23,936	35,650	857,501
Net assets released from restrictions	608,542	3,635,845	824,136	378,615	621,113	1,530,116	658,258	1,368,626	430,512	10,055,763
Total support, revenue, and gains	14,877,972	40,221,833	10,933,989	5,139,444	13,750,097	10,627,086	12,406,899	9,888,440	7,576,431	125,422,191
EXPENSES AND LOSSES:										
Program services: Educational programs	11,020,696	30,617,849	8,068,914	4,174,508	12,153,783	7,734,581	9,592,461	7,595,545	6,280,957	97,239,294
Support services: General and administrative	1,787,733	6,386,120	1,519,535	971,450	1,998,509	1,639,430	1,554,495	1,050,737	908,524	17,816,533
Total expenses	12,808,429	37,003,969	9,588,449	5,145,958	14,152,292	9,374,011	11,146,956	8,646,282	7,189,481	115,055,827
Loss on the disposal of property and equipment								61,047		61,047
Total expenses and losses	12,808,429	37,003,969	9,588,449	5,145,958	14,152,292	9,374,011	11,146,956	8,707,329	7,189,481	115,116,874
INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	2,069,543	3,217,864	1,345,540	(6,514)	(402,195)	1,253,075	1,259,943	1,181,111	386,950	10,305,317
NET ASSETS WITH DONOR RESTRICTIONS:										
State revenue	1,481,013	3,073,513	7,134,960	1,589,096	4,117,679	990,550	25,701	291,514	1,399,754	20,103,780
Other local revenue	32,022	76,720	17,956	14,360	41,527	29,044	30,926	7,011	16,646	266,212
Net assets released from restrictions	(608,542)	(3,635,845)	(824,136)	(378,615)	(621,113)	(1,530,116)	(658,258)	(1,368,626)	(430,512)	(10,055,763)
INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	904,493	(485,612)	6,328,780	1,224,841	3,538,093	(510,522)	(601,631)	(1,070,101)	985,888	10,314,229
INCREASE IN NET ASSETS	2,974,036	2,732,252	7,674,320	1,218,327	3,135,898	742,553	658,312	111,010	1,372,838	20,619,546
NET ASSETS, Beginning 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
NET ASSETS, End of Year	$ 10,420,192	$ 38,469,028	$ 30,296,299	$ 5,806,371	$ 13,684,878	$ 18,323,037	$ 12,094,894	$ 7,699,405	$ 6,774,813	$ 143,568,917

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 5,304,568		$ 5,304,568
Classified salaries	1,041,419	$ 453,535	1,494,954
Employee benefits	2,446,482	212,934	2,659,416
Books and supplies	338,972	71,580	410,552
Subagreements for services	424,290	5,975	430,265
Travel and conferences	47,482	5,493	52,975
Dues and memberships	21,195	1,747	22,942
Insurance		82,286	82,286
Utilities, operations, and housekeeping services		127,732	127,732
Rental, leases, repairs, noncapitalized improvements	191,619	157,947	349,566
Professional services, advertising, audit fees, catering, health permits, and legal fees	633,014	213,082	846,096
Field trips	38,846		38,846
Licensing software and online services	289,167	46,126	335,293
Special education costs	29,448	275,167	304,615
Communications and postage	36,720	126,312	163,032
Depreciation and amortization	174,218	7,817	182,035
Interest	3,256		3,256
Total	$ 11,020,696	$ 1,787,733	$ 12,808,429

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 10,164,256		$ 10,164,256
Classified salaries	4,879,333	$ 1,730,773	6,610,106
Employee benefits	6,040,856	894,267	6,935,123
Books and supplies	3,033,417	412,166	3,445,583
Subagreements for services	1,796,811	5,975	1,802,786
Travel and conferences	95,203	15,445	110,648
Dues and memberships	45,485	4,576	50,061
Insurance		214,771	214,771
Utilities, operations, and housekeeping services		541,593	541,593
Rental, leases, repairs, noncapitalized improvements	1,618,097	1,083,092	2,701,189
Professional services, advertising, audit fees, catering, health permits, and legal fees	1,169,820	517,112	1,686,932
Field trips	152,047		152,047
Licensing software and online services	556,262	118,187	674,449
Special education costs	68,959	693,186	762,145
Communications and postage	108,733	136,132	244,865
Depreciation and amortization	879,785	18,845	898,630
Interest	8,785		8,785
Total	$ 30,617,849	$ 6,386,120	$ 37,003,969

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	FHS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,865,298		$ 2,865,298
Classified salaries	1,032,997	$ 410,315	1,443,312
Employee benefits	1,496,013	209,854	1,705,867
Books and supplies	481,792	96,663	578,455
Subagreements for services	673,509	57,600	731,109
Travel and conferences	39,761	3,896	43,657
Dues and memberships	14,771	1,196	15,967
Insurance		66,484	66,484
Utilities, operations, and housekeeping services		162,958	162,958
Rental, leases, repairs, noncapitalized improvements	22,064	135,080	157,144
Professional services, advertising, audit fees, catering, health permits, and legal fees	453,188	167,691	620,879
Field trips	63,975		63,975
Licensing software and online services	139,375	31,263	170,638
Special education costs	17,906	143,491	161,397
Communications and postage	13,747	19,960	33,707
Depreciation and amortization	669,791	13,084	682,875
Interest	84,727		84,727
Total	$ 8,068,914	$ 1,519,535	$ 9,588,449

	SAVA - TRUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,043,199		$ 2,043,199
Classified salaries	272,523	$ 164,425	436,948
Employee benefits	865,271	80,590	945,861
Books and supplies	275,022	38,955	313,977
Subagreements for services	97,274	5,975	103,249
Travel and conferences	19,661	1,776	21,437
Dues and memberships	6,945	506	7,451
Insurance		19,119	19,119
Utilities, operations, and housekeeping services		97,229	97,229
Rental, leases, repairs, noncapitalized improvements	129,316	388,624	517,940
Professional services, advertising, audit fees, catering, health permits, and legal fees	240,550	69,048	309,598
Field trips	19,992		19,992
Licensing software and online services	14,308	12,972	27,280
Special education costs	8,097	66,439	74,536
Communications and postage	39,470	21,365	60,835
Depreciation and amortization	141,886	4,427	146,313
Interest	994		994
Total	$ 4,174,508	$ 971,450	$ 5,145,958

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	SAVA - SCUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 5,254,236		$ 5,254,236
Classified salaries	1,076,943	$ 457,693	1,534,636
Employee benefits	2,385,581	219,876	2,605,457
Books and supplies	728,141	107,819	835,960
Subagreements for services	269,829		269,829
Travel and conferences	51,707	5,583	57,290
Dues and memberships	31,663	1,758	33,421
Insurance		133,156	133,156
Utilities, operations, and housekeeping services		153,774	153,774
Rental, leases, repairs, noncapitalized improvements	1,104,735	355,439	1,460,174
Professional services, advertising, audit fees, catering, health permits, and legal fees	504,526	153,188	657,714
Field trips	41,261		41,261
Licensing software and online services	79,319	62,866	142,185
Special education costs	25,075	210,057	235,132
Communications and postage	184,897	101,915	286,812
Depreciation and amortization	412,571	35,385	447,956
Interest	3,299		3,299
Total	$ 12,153,783	$ 1,998,509	$ 14,152,292

	HLA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,358,683		$ 2,358,683
Classified salaries	977,093	$ 459,171	1,436,264
Employee benefits	1,297,982	239,564	1,537,546
Books and supplies	383,724	133,304	517,028
Subagreements for services	727,633	5,975	733,608
Travel and conferences	27,878	4,286	32,164
Dues and memberships	16,001	1,353	17,354
Insurance		76,482	76,482
Utilities, operations, and housekeeping services		172,770	172,770
Rental, leases, repairs, noncapitalized improvements	66,900	105,131	172,031
Professional services, advertising, audit fees, catering, health permits, and legal fees	652,240	175,603	827,843
Field trips	21,909		21,909
Licensing software and online services	173,839	34,422	208,261
Special education costs	18,797	149,654	168,451
Communications and postage	16,618	54,446	71,064
Depreciation and amortization	802,007	27,269	829,276
Interest	193,277		193,277
Total	$ 7,734,581	$ 1,639,430	$ 9,374,011

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	GIS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 3,194,263		$ 3,194,263
Classified salaries	1,776,822	$ 495,034	2,271,856
Employee benefits	2,073,068	237,058	2,310,126
Books and supplies	373,626	109,699	483,325
Subagreements for services	664,003		664,003
Travel and conferences	39,029	4,920	43,949
Dues and memberships	16,414	1,505	17,919
Insurance		98,659	98,659
Utilities, operations, and housekeeping services		111,834	111,834
Rental, leases, repairs, noncapitalized improvements	504,772	75,391	580,163
Professional services, advertising, audit fees, catering, health permits, and legal fees	482,224	128,731	610,955
Field trips	51,215		51,215
Licensing software and online services	226,670	38,320	264,990
Special education costs	22,323	200,707	223,030
Communications and postage	25,648	52,278	77,926
Depreciation and amortization	139,503	359	139,862
Interest	2,881		2,881
Total	$ 9,592,461	$ 1,554,495	$ 11,146,956

	EPIC		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 2,253,201		$ 2,253,201
Classified salaries	1,186,930	$ 309,004	1,495,934
Employee benefits	1,478,534	152,199	1,630,733
Books and supplies	502,535	125,401	627,936
Subagreements for services	557,195		557,195
Travel and conferences	34,934	3,361	38,295
Dues and memberships	12,570	1,031	13,601
Insurance		64,889	64,889
Utilities, operations, and housekeeping services		79,314	79,314
Rental, leases, repairs, noncapitalized improvements	720,310	59,284	779,594
Professional services, advertising, audit fees, catering, health permits, and legal fees	488,812	90,781	579,593
Field trips	37,147		37,147
Licensing software and online services	123,063	27,429	150,492
Special education costs	15,107	103,103	118,210
Communications and postage	22,160	31,703	53,863
Depreciation and amortization	161,079	3,238	164,317
Interest	1,968		1,968
Total	$ 7,595,545	$ 1,050,737	$ 8,646,282

GATEWAY COMMUNITY CHARTERS

COMBINING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025

	SAVA - EGUSD		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 3,014,990		$ 3,014,990
Classified salaries	504,436	$ 260,113	764,549
Employee benefits	1,291,887	123,030	1,414,917
Books and supplies	334,850	42,164	377,014
Subagreements for services	183,527		183,527
Travel and conferences	24,621	3,075	27,696
Dues and memberships	11,592	935	12,527
Insurance		70,147	70,147
Utilities, operations, and housekeeping services		41,341	41,341
Rental, leases, repairs, noncapitalized improvements	378,723	142,970	521,693
Professional services, advertising, audit fees, catering, health permits, and legal fees	310,769	70,017	380,786
Field trips	44,710		44,710
Licensing software and online services	25,074	24,278	49,352
Special education costs	13,464	81,727	95,191
Communications and postage	61,138	46,759	107,897
Depreciation and amortization	79,419	1,968	81,387
Interest	1,757		1,757
Total	$ 6,280,957	$ 908,524	$ 7,189,481

	Total		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	$ 36,452,694		$ 36,452,694
Classified salaries	12,748,496	$ 4,740,063	17,488,559
Employee benefits	19,375,674	2,369,372	21,745,046
Books and supplies	6,452,079	1,137,751	7,589,830
Subagreements for services	5,394,071	81,500	5,475,571
Travel and conferences	380,276	47,835	428,111
Dues and memberships	176,636	14,607	191,243
Insurance		825,993	825,993
Utilities, operations, and housekeeping services		1,488,545	1,488,545
Rental, leases, repairs, noncapitalized improvements	4,736,536	2,502,958	7,239,494
Professional services, advertising, audit fees, catering, health permits, and legal fees	4,935,143	1,585,253	6,520,396
Field trips	471,102		471,102
Licensing software and online services	1,627,077	395,863	2,022,940
Special education costs	219,176	1,923,531	2,142,707
Communications and postage	509,131	590,870	1,100,001
Depreciation and amortization	3,460,259	112,392	3,572,651
Interest	300,944		300,944
Total	$ 97,239,294	$ 17,816,533	$ 115,055,827

GATEWAY COMMUNITY CHARTERS

SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2025

	CCCS	COA	FHS	SAVA - TRUSD	SAVA- SCUSD	HLA	GIS	EPIC	SAVA- EGUSD
June 30, 2025 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	$ 8,142,684	$ 27,653,676	$ 19,450,521	$ 4,602,704	$ 9,578,850	$ 8,388,724	$ 4,517,238	$ 6,390,902	$ 6,293,271
June 30, 2025 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	2,302,567	11,321,606	14,876,305	1,262,139	4,590,718	19,707,926	7,600,726	1,335,632	571,305
Right-of-use assets - operating leases	562,862	12,002,796	273,842	1,507,636	8,459,682	497,781	483,444	517,429	2,286,244
Accounts payable									
Due to other governments									
Right-of-use liability - operating leases	(587,921)	(12,509,050)	(288,836)	(1,566,108)	(8,944,372)	(516,191)	(506,514)	(544,558)	(2,376,007)
Debt			(4,015,533)			(9,755,203)			
Net Adjustments and Reclassifications	2,277,508	10,815,352	10,845,778	1,203,667	4,106,028	9,934,313	7,577,656	1,308,503	481,542
June 30, 2025 Audited Financial Statement Net Assets	$ 10,420,192	$ 38,469,028	$ 30,296,299	$ 5,806,371	$ 13,684,878	$ 18,323,037	$ 12,094,894	$ 7,699,405	$ 6,774,813

OTHER INFORMATION

GATEWAY COMMUNITY CHARTERS

ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION
YEAR ENDED JUNE 30, 2025

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 2030
Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561
Established September 2003, expires June 2030
Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560
Established July 2004, expires June 2030
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878
Established March 2007, expires June 2030
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 2030
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 2026 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, 2025

BOARD OF DIRECTORS

Name	Office	Term Expires
Lillie Campbell	President	June 30, 2029
Bruce Mangerich	Vice President	June 30, 2026
Mark Anderson	Treasurer	June 30, 2026
Jack Turner	Director	June 30, 2029
Harry Block	Secretary	June 30, 2029

ADMINISTRATION

Superintendent/Chief Executive Officer
Jason Sample

Chief Business Official
Omaira Reyna

Assistant Superintendent
Morri Elliot
Joi Tokoi

Chief Learning Officer
Dr. Heather Gold

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 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, 2025, 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 15, 2025.

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 2025-001 and 2025-002.

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 15, 2025

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

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 *2024-25 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, 2025.

Qualified Opinion on Proper Expenditure of Education Protection Account Funds 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, 2025.

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, 2025.

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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Our responsibilities under those standards, and the *2024-25 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 Proper Expenditure of Education Protection Account Funds

As described in the accompanying schedule of findings and questioned costs, the Organization did not comply with requirements regarding Proper Expenditure of Education Protection Account Funds as described in finding number 2025-001.

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 2025-002.

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 *2024-25 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 *2024-25 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 *2024-25 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.

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
Kindergarten Continuance	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

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.

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 2025-001 and 2025-002.

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

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 above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 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 15, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL 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, 2025. 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, 2025.

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 15, 2025

FINDINGS AND QUESTIONED COSTS

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

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
Title I Grants to Local Education Agencies	84.010

Dollar threshold used to distinguish between Type A 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, 2025

FINANCIAL STATEMENT FINDINGS

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

FEDERAL COMPLIANCE FINDINGS

There were no federal compliance findings for the year ended June 30, 2025.

STATE COMPLIANCE FINDINGS

2025-001. Proper Expenditure of Education Protection Account Funds – CDDC #40000

Criteria:

Article XIII, Section 36 of the California Constitution requires that Education Protection Account (EPA) funds be used solely for instructional purposes. Administrative costs are not allowable.

Condition:

During our testing of EPA expenditures at Community Outreach Academy (COA), we noted $6,502 in administrative costs that had been charged to the EPA resource. These costs are not allowable under EPA spending requirements. After this was identified during the audit, management posted a correcting entry to remove the administrative costs from EPA and reclassify other allowable instructional expenditures to the EPA resource.

Cause:

The exception appears to be due to an oversight in reviewing expenditures charged to the EPA resource and a failure to verify allowability prior to charging costs to EPA.

Effect:

Administrative costs totaling $6,502 were charged to EPA, resulting in noncompliance with EPA spending restrictions. The Organization posted a correcting entry during the audit to remove these unallowable expenditures and replace them with allowable instructional costs; therefore, no questioned cost or fiscal penalty is required.

Recommendation:

We recommend that the Organization strengthen its expenditure coding and review procedures to ensure that only allowable instructional costs are charged to EPA in the future.

Management's Response:

The Organization acknowledges the audit finding and concurs that administrative expenditures totaling $6,502 were inadvertently charged to the Education Protection Account (EPA) resource. Once identified during the audit, management promptly prepared and posted a correcting journal entry to remove the unallowable costs and reclassify appropriate instructional expenditures to the EPA resource. Management appreciates the auditor's feedback and is committed to ensuring full compliance with EPA spending requirements.

Corrective Action Plan:

To prevent similar issues from occurring in the future, the Organization is implementing the following corrective actions:

1. **Revised Coding Procedures:**
   All account codes associated with the EPA resource will be updated to limit charges to allowable instructional salary and benefit expenditures only. Administrative codes will be blocked from use with EPA.

2. **Enhanced Pre-Posting Review:**
   The Business Services team will implement an additional layer of review for all expenditures charged to EPA. This will include verifying the instructional nature of each cost prior to posting.

3. **Staff Training:**
   Fiscal and HR/payroll staff responsible for coding and approving expenditures will receive annual training on EPA allowability requirements, including examples of allowable and unallowable costs.

4. **Ongoing Monitoring:**
   A quarterly internal review of EPA charges will be conducted by the Director of Business Services to ensure ongoing compliance. Any miscoded items identified will be corrected promptly.

2025-002. Immunizations – CDDC #40000

Criteria:

California Code of Regulations, Title 17, Section 6025 requires that a student may be unconditionally admitted only when documentation is provided showing completion of all required immunizations for the student's age or grade level, or a valid medical exemption in accordance with Section 6051.

ADA shall not be claimed for any student who is improperly admitted or allowed to attend without meeting immunization requirements.

Condition:

During our testing of immunizations, we found 1 one instance in which a student was credited with attendance even though the student had not met the immunization documentation requirements in accordance with California Code of Regulations, Title 17, Section 6025. The error was noted in 1 of 32 students tested at Community Outreach Academy (COA). This finding is a repeat of finding 2024-002.

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 error results in a disallowance of 0.90 ADA.

The estimated penalty is as follows:

COA

Grade Span	ADA Disallowed	Derived Value of ADA by Grade Span	Penalty
Grades TK through K	0.90	$ 15,715.18	$ 14,143.66

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 Gateway Community Charters (GCC) nursing team conducts ongoing immunization audits for all schools, focusing on Transitional Kindergarten, Kindergarten, 1st, 7th, and 8th grade students. Families of students who are not in compliance receive notices outlining the required immunizations and the potential exclusion date if documentation is not provided. Students who remain non-compliant past their exclusion date are, in accordance with state law, excluded from school until the necessary immunizations are received. To support consistent practices across sites, the process for tracking compliance, issuing exclusions, and coding related data will be reviewed with administrators in January 2026.

Training

In February 2026, GCC enrollment staff and registrars will participate in a training on state immunization requirements and the procedures for ensuring students meet the requirements for school attendance. The training will be facilitated by the Student Services Department, a GCC nurse, and a representative from the Data and Accountability team. Topics will include admissions procedures, proper coding of exclusions in the student information system (SIS), and effective practices for immunization tracking and monitoring.

Admissions Procedures

Students will be admitted to school once documentation is provided showing they have received all required immunizations or have a valid permanent medical exemption. Conditional admission may be granted if a student has received some, but not all, required immunizations and is not currently due for any additional doses, or if a temporary medical exemption is documented. Continued attendance under conditional admission depends on receiving the remaining required immunizations as they become due. School site enrollment staff and registrars are responsible for entering all newly admitted students into the student information system (SIS).

Preventative Measures

The GCC health clerk will be responsible for monitoring all student immunizations, including those under conditional admission. This role includes running regular reports, reviewing updates in the CARE platform, and tracking students who are due or approaching due date for required immunizations. The health clerk will communicate with site administrators, enrollment staff, registrars, and families regarding immunization requirements and upcoming deadlines. Communication with families will occur by phone and written notice sent by mail. Families will have 10 days after the immunization due date to submit verification.

Tracking and Monitoring

The SIS will be used to track and monitor all student immunization information. With each bi-monthly report, the health clerk will document notes in the SIS regarding upcoming due dates and any potential exclusions. Site administrators and enrollment staff/registrars will receive notifications from the health clerk and are responsible for following up with families. Site administrators are also responsible for excluding any students who are more than 10 days past their immunization due date.

Attendance Documentation

When a student is excluded from school due to missing immunizations, the site registrar will ensure the student's attendance is coded accurately in the SIS. Site administrators are responsible for verifying that all excluded students are properly coded in the system.

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

STATUS OF PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS

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.

GATEWAY COMMUNITY CHARTERS

FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

STATE COMPLIANCE

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
2024-001. Attendance Reporting – CDDC#10000 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. The Organization should ensure procedures are in place at the school sites to review and ensure attendance reports are accurate.	Implemented. No similar items of noncompliance were noted in the 2025 audit.	Not Applicable
2024-002. Immunizations – CDDC #40000 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). 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.	Not implemented. See repeat finding at 2025-002.	We appreciate the auditors' feedback regarding the repeat findings on immunization compliance. While we launched several improvements in 2024–25, we understand that these changes were not applied consistently across all campuses. After reviewing what contributed to this, we're taking steps to support our staff more effectively and strengthen our follow-through. A training is scheduled for all enrollment staff in February to address immunization inconsistency and require consistent processes across all GCC schools. We are fully committed to creating a reliable, sustainable process that keeps our schools in compliance with state immunization requirements and supports the health and safety of our students.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.13**

MEETING DATE: **06/23/2026**

SUBJECT: Golden Valley Orchard Charter and Golden Valley River Charter 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. All monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

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, 2025, 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 2024-2025 audit report for the period ending June 30, 2025: GVO's ending cash and cash equivalent was $90, total revenues equaled $4,231,992, total expenditures equaled $4,540,505 and net assets were ($233,139). The District received correspondence from the GVO board and finance committee outlining the plan to obtain solvency for GVO and the 2025-2026 1st and 2nd Interim Reports, including Cash Flow Statements, have since been positive.

GVR's ending cash and cash equivalent was $784,658, total revenues equaled $4,475,657, total expenditures equaled $4,441,416 and reported net assets were $787,797.

In 2015, Golden Valley Charter Schools for Educational Renewal, formerly Golden Valley Charter School of Sacramento, transitioned from a single site to a central office of a charter management organization in order to support operating multiple schools. The two remaining charter schools, Golden Valley River and Golden Valley Orchard, were granted by the San Juan Unified School District.

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, 2025 or 2024.

ATTACHMENT(S):
1. Golden Valley Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

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, 2025

https://whkcpa.com

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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, 2025, 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, 2025, 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'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 Golden Valley Charter Schools for Education Renewal'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 Golden Valley Charter Schools for Education Renewal'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 opinions on the financial statements that collectively comprise Golden Valley Charter Schools for Education Renewal's 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 *2024-25 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 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 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, 2025 on our consideration of Golden Valley Charter Schools for Education Renewal'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 Golden Valley Charter Schools for Education Renewal'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 Golden Valley Charter Schools for Education Renewal's internal control over financial reporting and compliance.

El Cajon, California
December 15, 2025

Financial Statements

Golden Valley Charter Schools for Education Renewal
Statement of Financial Position
June 30, 2025

Assets		
Cash and cash equivalents	$	962,082
Accounts receivable		757,271
Prepaid expenses		18,782
Property and equipment, net		11,252
Total Assets	$	1,749,387
Liabilities and Net Assets		
Liabilities		
Accounts payable - vendors	$	581,449
Accounts payable - grantor governments		116,773
Accrued payroll liabilities		251,259
Unearned revenue		222,263
Accrued vacation liability		93,633
Total Liabilities		1,265,377
Net Assets		
Without donor restrictions		
Undesignated		472,758
Invested in property and equipment, net of related debt		11,252
Total Net Assets		484,010
Total Liabilities and Net Assets	$	1,749,387

The accompanying notes are an integral part of this statement.

Golden Valley Charter Schools for Education Renewal
Statement of Activities
Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	$ 3,999,123	$ -	$ 3,999,123
Education protection account state aid	1,026,744	-	1,026,744
Transfers in lieu of property taxes	1,685,215	-	1,685,215
Total LCFF sources	6,711,082	-	6,711,082
Federal contracts and grants	-	153,494	153,494
State contracts and grants	558,365	1,187,090	1,745,455
Local contracts and grants	205,851	-	205,851
Donations	306,262	-	306,262
Interest income	523	-	523
Net assets released from restriction -	-	-	
Grant restrictions satisfied	1,340,584	(1,340,584)	-
Total revenue, support, and gains	9,122,667	-	9,122,667
Expenses and Losses			
Program services expense	7,122,297	-	7,122,297
Supporting services expense	2,284,882	-	2,284,882
Total expenses and losses	9,407,179	-	9,407,179
Change in Net Assets	(284,512)	-	(284,512)
Net Assets, Beginning of Year	768,522	-	768,522
Net Assets, End of Year	$ 484,010	$ -	$ 484,010

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, 2025

	Program Services	Supporting Services	
	Educational Programs	Management and General	Total
Salaries and wages	$ 3,262,818	$ 1,149,820	$ 4,412,638
Pension expense	1,022,341	310,417	1,332,758
Other employee benefits	315,726	65,490	381,216
Payroll taxes	130,135	69,610	199,745
Fees for services:			
Management	-	268,112	268,112
Legal	-	87,163	87,163
Audit	-	35,006	35,006
Professional consulting	801,158	-	801,158
District oversight	-	68,371	68,371
Banking and service charges	-	40,561	40,561
Information technology	21,531	-	21,531
Occupancy	794,964	38,660	833,624
Conferences, conventions, and meetings	80,840	73	80,913
Depreciation	3,155	-	3,155
Insurance	-	111,643	111,643
Other expenses:			
Books and supplies	565,341	555	565,896
Equipment rental and repair	17,757	869	18,626
Student events	106,531	-	106,531
Dues and memberships	-	17,284	17,284
Miscellaneous	-	21,248	21,248
Total expenses by function	$ 7,122,297	$ 2,284,882	$ 9,407,179

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, 2025

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	$ 7,524,156
Receipts from property taxes	1,685,215
Receipts from interest	523
Other cash receipts	306,262
Payments for salaries, benefits and payroll taxes	(6,423,404)
Payments to vendors	(2,593,048)
Net Cash Provided By Operating Activities	499,704
Cash Flows from Investing Activities	
Purchases of property and equipment	(12,684)
Net Cash Used In Investing Activities	(12,684)
Net Change in Cash and Cash Equivalents	487,020
Cash and Cash Equivalents, Beginning of Year	475,062
Cash and Cash Equivalents, End of Year	$ 962,082
Reconciliation of Change in Net Assets to Net Cash Used For Operating Activities	
Change in net assets	$ (284,512)
Adjustments to reconcile change in net assets to net cash:	
Depreciation	3,155
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	917,107
Prepaid expenses	105,856
Increase (Decrease) in liabilities	
Accounts payable - vendors	378,763
Accounts payable - grantor governments	(347,748)
Accrued payroll liabilities	3,589
Unearned revenue	(175,870)
Accrued vacation liability	(100,636)
Net Cash Provided By Operating Activities	$ 499,704

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, 2025.

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, 2025.

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 73.56% 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, 2025, 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, 2025.

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 $0 during the year ended June 30, 2025.

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 2024-25 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2018-12 - *Financial Services Insurance (Topic 944)*	Aug-18
FASB Accounting Standards Update 2019-09 - *Financial Services, Insurance (Topic 944)*	Nov-19
FASB Accounting Standards Update 2020-06 - *Debt (Topic 470-20)*	Aug-20
FASB Accounting Standards Update 2020-06 - *Derivatives and Hedging (Topic 815-40)*	Aug-20
FASB Accounting Standards Update 2021-08 - *Business Combinations (Topic 805)*	Oct-21
FASB Accounting Standards Update 2022-01 - *Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method*	Mar-22
FASB Accounting Standards Update 2023-01 - *Leases (Topic 842): Common Control Arrangements*	Mar-23
FASB Accounting Standards Update 2023-05 - *Business Combinations - Joint Venture Formations (Subtopic 805-60)*	Aug-23
FASB Accounting Standards Update 2023-07 - *Segment Reporting (Topic 280)*	Nov-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, 2025, 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	$ 784,658	$ 90	$ 177,334	$ 962,082
Accounts receivable	259,248	484,859	13,164	757,271
Total	$ 1,043,906	$ 484,949	$ 190,498	$ 1,719,353

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, 2025, consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Cash in bank accounts	$ 784,658	$ 90	$ 177,334	$ 962,082
Total cash and cash equivalents	$ 784,658	$ 90	$ 177,334	$ 962,082

Cash in Bank

The Organization's cash in bank ($962,082 as of June 30, 2025) 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, 2025, the Organization held $714,893 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, 2025, the Organization's accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Home Office	Total
Federal Government				
Title IV	$ 2,500	$ 2,500	$ -	$ 5,000
ESSER	-	3,958	-	3,958
Other Federal Programs	2,933	10,626	-	13,559
State Government				
Education Protection Account	1,838	-	-	1,838
State Aid	155,491	336,968	-	492,459
Lottery Funding	41,299	44,321	-	85,620
Child Nutrition	22,003	28,136	-	50,139
Expanded Learning Opportunities	-	9,799	-	9,799
Special Education	12,301	12,355	-	24,656
Other State Programs	6,621	24,579	-	31,200
Local Government				
Property Tax Payments	9,014	8,878	-	17,892
Other Local Sources				
Other Local Sources	5,248	2,739	13,164	21,151
Total Accounts Receivable	$ 259,248	$ 484,859	$ 13,164	$ 757,271

E. Prepaid Expenses

As of June 30, 2025, the Organization's prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Total
Software	$ 7,617	$ 7,617	$ 15,234
Prepaid vendors	1,774	1,774	3,548
Total Prepaid Expenses	$ 9,391	$ 9,391	$ 18,782

F. Property and Equipment

Property and equipment for Golden Valley River consisted of the following at June 30, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 14,324	$ 6,218	$ -	$ 20,542
Total Depreciable Capital Assets	14,324	6,218	-	20,542
Total Capital Assets	14,324	6,218	-	20,542
Less Accumulated Depreciation	(14,085)	(1,482)		(15,567)
Capital Assets, Net	$ 239	$ 4,736	$ -	$ 4,975

Property and equipment for Golden Valley Orchard consisted of the following at June 30, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 7,619	$ 6,466	$ -	$ 14,085
Total Depreciable Capital Assets	7,619	6,466	-	14,085
Total Capital Assets	7,619	6,466	-	14,085
Less Accumulated Depreciation	(6,135)	(1,673)		(7,808)
Capital Assets, Net	$ 1,484	$ 4,793	$ -	$ 6,277

Consolidated property and equipment consisted of the following at June 30, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	$ 21,943	$ 12,684	$ -	34,627
Total Depreciable Capital Assets	21,943	12,684	-	34,627
Total Capital Assets	21,943	12,684	-	34,627
Less Accumulated Depreciation	(20,220)	(3,155)	-	(23,375)
Capital Assets, Net	$ 1,723	$ 9,529	$ -	$ 11,252

G. Unearned Revenue

As of June 30, 2025, the Organization's unearned revenue consisted of the following:

	Golden Valley River	Golden Valley Orchard
Federal Revenue:		
Title I	$ 17,651	$ 11,176
State Programs:		
Prop 28 Arts and Music	74,181	70,135
Literacy Screenings	2,118	2,286
Learning Recovery Emergency	7,455	37,261
Total	$ 101,405	$ 120,858

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2025:

	Golden Valley River	Golden Valley Orchard
Unearned Revenue, beginning of period	$ 185,968	$ 212,165
Increases in unearned revenue due to cash received during the period	373,971	122,425
Decreases in unearned revenue due to performance obligations met during the period	(458,534)	(213,732)
Unearned Revenue, end of period	$ 101,405	$ 120,858

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, 2025, 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 2025, 2024 and 2023 is for the plan's year-end at June 30, 2025, 2024 and 2023, 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 2023 to 2024 by 29.37% followed by an increase in 2025 of 1.04%. Golden Valley Charter Schools for Education Renewal increased in CalPERS contributions from 2023 to 2024 by 25.59% followed by an increase in 2025 of 4.74%. 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 Fund	EIN/ Pension Plan Number	Pension Protection Act Zone Status Year Ended June 30, 2025	2024	2023	FIP/RP Status Pending/ Implemented
CalSTRS	34098	Green	Green	Green	No
CalPERS	5621014982	Green	Yellow	Yellow	No

Pension Fund	Contributions 2025	2024	2023	Number of Employees	Surcharge Imposed
CalSTRS	$ 818,019	$ 809,599	$ 625,783	41	No
CalPERS	514,740	491,442	391,312	58	No
Total	$ 1,332,759	$ 1,301,041	$ 1,017,095	99	

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, 2025, 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, 2025, the State contributed $419,314 (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 between 7% and 8% of their salary, depending on their membership date. The employer 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 2024-25 was 27.05% 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 2020-10 - *Codification Improvements*	Nov-20	2025-26
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 2023-02 - *Investments (Topic 323): Accounting for Investments in Tax Credit Structures*	Mar-23	2025-26
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
FASB Accounting Standards Update 2024-03 - *Income Statement - Reporting Comprehensive Income-Expense Disaggregation Disclosures*	Nov-24	2027-28
FASB Accounting Standards Update 2024-04 - *Debt with Conversion and Other Options*	Nov-24	2026-27
FASB Accounting Standards Update 2025-01 - *Income Statement - Reporting Comprehensive Income-Expense Disaggregation Disclosures*	Jan-25	2027-28
FASB Accounting Standards Update 2025-02 - *Liabilities Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 122*	Mar-25	2025-26
FASB Accounting Standards Update 2025-03 - *Business Combinations and Consolidation*	May-25	2027-28
FASB Accounting Standards Update 2025-04 - *Stock Compensation and Revenue from Contracts with Customers*	May-25	2027-28
FASB Accounting Standards Update 2025-05 - *Measurement of Credit Losses for Accounts Receivable and Contract Assets*	Jul-25	2026-27
FASB Accounting Standards Update 2025-06 - *Intangibles - Goodwill and Other Internal Use Software*	Sep-25	2028-29

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, 2025

	Golden Valley River	Golden Valley Orchard	Home Office	Elimination	Total
Assets					
Cash and cash equivalents	$ 784,658	$ 90	$ 177,334	$ -	$ 962,082
Accounts receivable	259,248	484,859	13,164	-	757,271
Accounts receivable - related entities	275,148	-	84,534	(359,682)	-
Prepaid expenses	9,391	9,391	-	-	18,782
Property and equipment, net	4,975	6,277	-	-	11,252
Total Assets	$ 1,333,420	$ 500,617	$ 275,032	$ (359,682)	$ 1,749,387
Liabilities and Net Assets					
Liabilities					
Accounts payable - vendors	$ 279,654	$ 231,950	$ 69,845	$ -	$ 581,449
Accounts payable - related entities	41,261	308,180	10,241	(359,682)	-
Accounts payalbe - grantor governments	81,364	34,409	1,000	-	116,773
Accrued payroll liabilities	423	-	250,836	-	251,259
Unearned revenue	101,405	120,858	-	-	222,263
Accrued vacation liability	41,516	38,359	13,758	-	93,633
Total Liabilities	545,623	733,756	345,680	(359,682)	1,265,377
Net Assets					
Without donor restrictions					
Undesignated	782,822	(239,416)	(70,648)	-	472,758
Invested in property and equipment, net of related debt	4,975	6,277	-	-	11,252
Total Net Assets	787,797	(233,139)	(70,648)	-	484,010
Total Liabilities and Net Assets	$ 1,333,420	$ 500,617	$ 275,032	$ (359,682)	$ 1,749,387

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal
Combining Statement of Activities
Year Ended June 30, 2025

	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	$ 1,697,238	$ -	$ 2,301,885	$ -	$ -	$ -	$ 3,999,123
Education protection account state aid	972,276	-	54,468	-	-	-	1,026,744
Transfers in lieu of property taxes	854,744	-	830,471	-	-	-	1,685,215
Total LCFF sources	3,524,258	-	3,186,824	-	-		6,711,082
Federal contracts and grants	-	72,165	-	81,329	-	-	153,494
State contracts and grants	274,848	567,336	283,517	619,754	-	-	1,745,455
Local contracts and grants	20,012	-	44,728	-	141,111	-	205,851
Donations, grants, and fundraising	16,906	-	15,840	-	273,516	-	306,262
Admin fees	-	-	-	-	656,008	(656,008)	-
Interest income	132	-	-	-	391	-	523
Net assets released from restriction -							
Grant restrictions satisfied	639,501	(639,501)	701,083	(701,083)	-	-	-
Total revenue, support, and gains	4,475,657	-	4,231,992	-	1,071,026	(656,008)	9,122,667
Expenses and Losses							
Program services expense	3,529,472	-	3,589,384	-	3,441	-	7,122,297
Supporting services expense	911,944	-	951,121	-	1,077,825	(656,008)	2,284,882
Total expenses and losses	4,441,416	-	4,540,505	-	1,081,266	(656,008)	9,407,179
Change in Net Assets	34,241	-	(308,513)	-	(10,240)	-	(284,512)
Net Assets, Beginning of Year	753,556	-	75,374	-	(60,408)	-	768,522
Net Assets, End of Year	$ 787,797	$ -	$ (233,139)	$ -	$ (70,648)	$ -	$ 484,010

See Accompanying Notes to Supplementary Information

Golden Valley Charter Schools for Education Renewal
Combining Statement of Functional Expenses
Year Ended June 30, 2025

	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	$ 1,645,559	$ 217,222	$ 1,615,202	$ 249,434	$ 2,057	$ 683,164	$ -	$ 4,412,638
Pension expense	498,908	65,859	522,940	80,757	493	163,801	-	1,332,758
Other employee benefits	168,731	22,273	146,933	22,691	62	20,526	-	381,216
Payroll taxes	66,698	8,804	63,283	9,773	154	51,033	-	199,745
Fees for services:								
Management	-	449,231	-	435,236	-	39,653	(656,008)	268,112
Legal	-	10,163	-	37,062	-	39,938	-	87,163
Audit	-	17,503	-	17,503	-	-	-	35,006
Professional consulting	371,929	-	429,229	-	-	-	-	801,158
District oversight	-	33,012	-	35,359	-	-	-	68,371
Banking and service charges	-	428	-	628	-	39,505	-	40,561
Information technology	10,180	-	11,351	-	-	-	-	21,531
Occupancy	416,223	-	378,741	-	-	38,660	-	833,624
Conferences, conventions, and meetings	37,300	-	43,540	-	-	73	-	80,913
Depreciation	1,482	-	1,673	-	-	-	-	3,155
Insurance	-	60,464	-	51,179	-	-	-	111,643
Other expenses:								
Books and supplies	261,240	-	304,101	-	-	555	-	565,896
Equipment rental and repair	8,224	-	9,533	-	-	869	-	18,626
Student events	42,998	-	62,858	-	675	-	-	106,531
Dues and memberships	-	8,813	-	8,471	-	-	-	17,284
Miscellaneous	-	18,172	-	3,028	-	48	-	21,248
Total expenses by function	$ 3,529,472	$ 911,944	$ 3,589,384	$ 951,121	$ 3,441	$ 1,077,825	$ (656,008)	$ 9,407,179

See Accompanying Notes to Supplementary Information

Additional Supplementary Information

Golden Valley River

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	B4B168	N/A	1E0561EB	N/A
Classroom Based Attendance				
Grades TK/K-3	121.82	N/A	122.26	N/A
Grades 4-6	83.06	N/A	82.54	N/A
Grades 7-8	40.89	N/A	40.91	N/A
Total Classroom Based Attendance	245.77	N/A	245.71	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	32.26	N/A	32.51	N/A
Grades 4-6	2.27	N/A	2.21	N/A
Total Non-Classroom Based Attendance	34.53	N/A	34.72	N/A
Total ADA	280.30	N/A	280.43	N/A

Golden Valley Orchard

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
	2A708264	N/A	1B1B5E11	N/A
Classroom Based Attendance				
Grades TK/K-3	153.44	N/A	153.68	N/A
Grades 4-6	80.69	N/A	81.12	N/A
Grades 7-8	38.21	N/A	38.30	N/A
Total Classroom Based Attendance	272.34	N/A	273.10	N/A
Total ADA	272.34	N/A	273.10	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, 2025

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	36,750	0	36,750	175	0	175	Complied
Kindergarten	36,000	36,750	0	36,750	175	0	175	Complied
1st Grade	50,400	50,580	0	50,580	175	0	175	Complied
2nd Grade	50,400	50,580	0	50,580	175	0	175	Complied
3rd Grade	50,400	54,540	0	54,540	175	0	175	Complied
4th Grade	54,000	54,540	0	54,540	175	0	175	Complied
5th Grade	54,000	54,540	0	54,540	175	0	175	Complied
6th Grade	54,000	54,540	0	54,540	175	0	175	Complied
7th Grade	54,000	54,540	0	54,540	175	0	175	Complied
8th Grade	54,000	54,540	0	54,540	175	0	175	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	36,750	0	36,750	175	0	175	Complied
Kindergarten	36,000	36,750	0	36,750	175	0	175	Complied
1st Grade	50,400	50,580	0	50,580	175	0	175	Complied
2nd Grade	50,400	50,580	0	50,580	175	0	175	Complied
3rd Grade	50,400	54,540	0	54,540	175	0	175	Complied
4th Grade	54,000	54,540	0	54,540	175	0	175	Complied
5th Grade	54,000	54,540	0	54,540	175	0	175	Complied
6th Grade	54,000	54,540	0	54,540	175	0	175	Complied
7th Grade	54,000	54,540	0	54,540	175	0	175	Complied
8th Grade	54,000	54,540	0	54,540	175	0	175	Complied

* Golden Valley Charter Schools for Education Renewal Charter School did not submit a request for a J-13A emergency waiver of instructional minutes or days.

See accompanying notes to supplementary information.

Golden Valley River

	Budget 2026 (See Note 1)	2025	2024 (See Note 1)	20223 (See Note 1)
Revenues	$ 4,502,527	$ 4,475,657	$ 4,404,906	$ 4,371,269
Expenses	4,123,067	4,441,416	4,538,314	4,370,267
Change in Net Assets	379,460	34,241	(133,408)	1,002
Ending Net Assets	$ 1,167,257	$ 787,797	$ 753,556	$ 886,964
Unrestricted Net Assets	$ 1,167,257	$ 787,797	$ 753,556	$ 886,964
Unrestricted net assets as a percentage of total expenses	28.31%	17.74%	16.60%	20.30%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	314	280	285	287

The School's ending net assets has decreased by $99,167 (11.18%) over the past two fiscal years. The decrease is in large due to rising costs in the recent years.

Average daily attendance (ADA) has decreased by 7 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 2026 (See Note 1)	2025	2024 (See Note 1)	2023 (See Note 1)
Revenues	$ 4,309,278	$ 4,231,992	$ 4,116,579	$ 3,495,134
Expenses	4,174,565	4,540,505	4,181,321	3,494,138
Change in Net Assets	134,713	(308,513)	(64,742)	996
Ending Net Assets	$ (98,426)	$ (233,139)	$ 75,374	$ 140,116
Unrestricted Net Assets	$ (98,426)	$ (233,139)	$ 75,374	$ 140,116
Unrestricted net assets as a percentage of total expenses	-2.36%	-5.13%	1.80%	4.01%
Total Long Term Debt	$ -	$ -	$ -	$ -
ADA at P2	297	272	267	251

The School's ending net assets has decreased by $373,255 (266.39%) 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 River

June 30, 2025 annual financial alternative form net assets:	$	787,796
Adjustments and reclassifications:		
Rounding		1
Total adjustments and reclassifications		1
June 30, 2025 audited financial statements net assets:	$	787,797

Golden Valley Orchard

June 30, 2025 annual financial alternative form net assets:	$	(233,138)
Adjustments and reclassifications:		
Rounding		(1)
Total adjustments and reclassifications		(1)
June 30, 2025 audited financial statements net assets:	$	(233,139)

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 2024-25 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 2025-26 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, 2025, expiring on June 30, 2028, 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
Stephen Quadro	Member	Two Year Term Ending June 2025
Ekaterina Khmelniker	Member	Two Year Term Ending June 2025

ADMINISTRATION

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, 2025, 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, 2025.

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 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.

El Cajon, California
December 15, 2025

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 *2024-25 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, 2025.

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, 2025.

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 *2024-25 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	Golden Valley Orchard
		Procedures Performed	Procedures Performed
School Districts, County Offices of Education, and Charter Schools			
T.	Proposition 28 Arts & 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
FZ.	Kindergarten Continuance	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

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 did not perform procedures for Immunizations because the school sites for the Organization did not appear on the California Department of Public Health list of LEAs that are subject to the audit of immunizations.

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, 2025

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 *2024-25 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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2024-25 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

Golden Valley Charter Schools for Education Renewal
Schedule of Prior Year Audit Findings
Year Ended June 30, 2025

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings in the prior year audit.	N/A	N/A

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.14**

MEETING DATE: **06/23/2026**

SUBJECT: Options For Youth - San Juan Charter School 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. 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, 2025, 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 2024-2025 audit report, ending cash was $10,544,468, total revenues equaled $17,333,750 and total expenditures equaled $17,302,991 for the period ending June 30, 2025. The audit report reflects net assets of $8,780,888.

There were no findings or questioned costs related to the basic financial statements or federal or state awards for the year ended June 30, 2025 or 2024.

ATTACHMENT(S):
1. OFY Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

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, 2025

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

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, 2025, 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, 2025, 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 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 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, 2025 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

Ontario, California
December 12, 2025

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

CURRENT ASSETS	
Cash	$ 10,544,468
Accounts Receivable - State and Local	5,260,988
Accounts Receivable - Other	13,797
Prepaid Expenses and Other Assets	198,499
Total Current Assets	16,017,752
OTHER ASSETS	
Security Deposits	52,265
Operating Lease Right-of-Use Assets, Net	1,569,907
Property, Plant, and Equipment, Net	62,748
Total Other Assets	1,684,920
Total Assets	$ 17,702,672

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Expenses	$ 5,306,534
Operating Lease Liabilities, Current	487,348
Deferred Revenue	1,967,584
Total Current Liabilities	7,761,466
LONG TERM LIABILITIES	
Operating Lease Liabilities, Noncurrent	1,160,318
Total Long-Term Liabilities	1,160,318
Total Liabilities	8,921,784
NET ASSETS WITHOUT DONOR RESTRICTIONS	8,780,888
Total Liabilities and Net Assets	$ 17,702,672

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, 2025

REVENUES WITHOUT DONOR RESTRICTIONS	
Apportionment Revenue	$ 16,639,126
Other State Revenue	694,624
Total Revenues Without Donor Restrictions	17,333,750
EXPENSES	
Program Services:	
Educational Programs	15,494,388
Management and General	1,808,603
Total Expenses	17,302,991
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	30,759
Net Assets Without Donor Restrictions - Beginning of Year	8,750,129
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 8,780,888

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, 2025

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 7,086,948	$ -	$ 7,086,948
Pension Expense	179,630	-	179,630
Other Employee Benefits	859,127	-	859,127
Payroll Taxes	510,232	-	510,232
Instructional Materials	1,125,101	-	1,125,101
Other Fees for Services	4,045,104	1,447,103	5,492,207
Advertising and Promotion Expenses	-	26,056	26,056
Office Expenses	-	272,131	272,131
Information Technology Expenses	12,732	-	12,732
Occupancy Expenses	1,196,203	-	1,196,203
Travel Expenses	133,015	63,313	196,328
Depreciation Expense	9,551	-	9,551
Insurance Expense	120,487	-	120,487
Other Expenses	216,258	-	216,258
Total Functional Expenses	$ 15,494,388	$ 1,808,603	$ 17,302,991

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, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in Net Assets Without Donor Restrictions	$ 30,759
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities	
Depreciation and Amortization	9,551
Change in Operating Assets:	
Accounts Receivable	2,216,169
Prepaid Expenses and Other Assets	(36,379)
Operating Lease Right of Use Assets, Net	470,887
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(3,019,950)
Operating Lease Liabilities	(460,494)
Deferred Revenue	(963,758)
Net Cash Used by Operating Activities	(1,753,215)
CASH FLOWS FROM INVESTING ACTIVITIES	
Capital Expenditures	(54,788)
Net Cash Used by Investing Activities	(54,788)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,808,003)
Cash and Cash Equivalents - Beginning of Year	12,352,471
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 10,544,468

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 School charter has been 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 is funded principally through the state of California public education monies received through the California Department of Education (CDE) and the District.

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.

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, 2025. 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, 2025, the School has conditional grants of $1,992,558, of which $1,967,584 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 entire compensated absences liability is reported on the statements of financial position. After 90 days of employment, full-time employees employed for less than five years accrue a maximum of 350 hours and full-time employees employed for five years or more can accrue a maximum of 420 hours.

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.

Subsequent Events

The School has evaluated subsequent events through December 12, 2025, 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 $15,819,253.

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 $9,551 for the year ended June 30, 2025.

The components of property, plant, and equipment as of June 30, 2025 are as follows:

Furniture and Fixtures	$ 38,471
Computer Equipment	141,181
Leasehold Improvements	1,375,164
Construction in Progress	54,789
Total	1,609,605
Less: Accumulated Depreciation and Amortization	(1,546,857)
Total Property and Equipment	$ 62,748

NOTE 6 LEASES

The School leases its facilities and equipment under various lease agreements that expire through 2029.

The following tables provide quantitative information concerning the School's leases for the year ended June 30, 2025:

Operating Lease Cost	$	549,012
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Operating Leases	$	539,230
Weighted-Average Remaining Lease Term - Operating Leases		3.2 years
Weighted-Average Discount Rate - Operating Leases		4.16%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025 is as follows:

Year Ending June 30,	Amount
2026	$ 544,974
2027	562,686
2028	482,470
2029	135,162
2030	34,038
Undiscounted Cash Flows	1,759,330
(Less) Imputed Interest	(111,664)
Total Present Value	$ 1,647,666

NOTE 7 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, 2025 was $179,630.

NOTE 8 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.

NOTE 8 MAJOR CONTRACTS – THIRD PARTY SERVICE PROVIDERS (CONTINUED)

The School receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

The School receives educational services from Partners in Special Education, Inc., which provides online consulting services for SPED.

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.

The School received services from Pathways College Inc, for dual instruction programs.

The School received services from Pathways in Education, Inc a national network of non-profit public schools.

The School purchased services from Blackbird Farm, LLC, a non-profit organization that provides student activities meant to teach about sustainable farming practices.

During the year ended June 30, 2025, all of these services totaled 35% of total expenses.

NOTE 9 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 10 RELATED PARTY

Options for Youth – California, Inc. is a nonprofit public benefit corporation organized to support the mission, goals and objectives of the School and its related activities. The School's sole member is Options for Youth – California per its organizational bylaws. For the year ended June 30, 2025, there were no transactions between the entities.

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.

SUPPLEMENTARY INFORMATION

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

	Required Instructional Days	Track A Calendar Days	Track B Calendar Days	Track C Calendar Days	Track D Calendar Days	Status
Grade 7	175	175	175	175	175	In compliance
Grade 8	175	175	175	175	175	In compliance
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, 2025

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	84,853	106	800.50
Track B	4,574	106	43.15
Track C	4,330	106	40.85
Track D	14,417	106	136.02
ADA Totals			1,020.52

	Average Daily Attendance
Grades 7-8	57.19
Grades 9-12	963.33
ADA Totals	1,020.52

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	99,768	175	570.10
Track B	5,943	175	33.96
Track C	5,649	175	32.28
Track D	27,913	175	159.50
ADA Totals			795.84

	Average Daily Attendance
Grades 7-8	51.90
Grades 9-12	743.94
ADA Totals	795.84

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, 2025

June 30, 2025 Annual Financial Report	
Fund Balances (Net Assets)	$ 8,791,915
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Accounts Receivable - State and Local	1,361,758
Prepaid Expenses and Other Assets	131,993
Operating Lease Right to Use Assets, Net	1,569,907
Property, Plant, and Equipment, Net	(1,569,907)
Accounts Payable and Accrued Expenses	(119,388)
Operating Lease Liabilities	(1,647,666)
Deferred Revenue	262,276
Net Adjustments and Reclassifications	(11,027)
June 30, 2025 Audited Financial Statement Fund Balances (Net Assets)	
Fund Balances (Net Assets)	$ 8,780,888

See accompanying Notes to Supplementary Information.

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the charter school complied with the provisions of the California Education Code. The School operates 100% independent study program and therefore, the Schedule of Instructional Time only presents total days.

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, 2025

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, 2025 in a School district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2025.

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, 2025 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (1-Year Term)
Barbara Gondo	President	June 2025
Sharon Bolden Schleh	Secretary / Treasurer	June 2025

ADMINISTRATORS

Ileana Kiriakos	Superintendent
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, 2025, 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, 2025.

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

Ontario, California
December 12, 2025

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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 *2024-2025 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, 2025. 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, 2025.

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 *2024-2025 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 *2024-2025 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 *2024-2025 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 *2024-2025 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 *2024-2025 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
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	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant (CTEIG)	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Not Applicable: The School did not receive program funding or did not otherwise operate the program during the fiscal year.

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 *2024-2025 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

Ontario, California
December 12, 2025

OPTIONS FOR YOUTH - SAN JUAN, INC.
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

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 *2024-2025 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, 2025

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.15**

MEETING DATE: **06/23/2026**

SUBJECT: Visions In Education Charter School 2024-2025 Annual Independent Financial Audit Report

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2024-2025 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. All monitoring requirements performed by the district will be based on the accuracy and completeness of the information 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, 2025, 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 2024-2025 audit report, ending cash and cash equivalents was $90,065,206, total revenues equaled $118,336,614 and total expenditures equaled $77,790,057 for the period ending June 30, 2025. The audit report reflects a fund balance of $87,719,029 and a net position of $74,082,502.

VIE reflects an excess of expenditures over appropriations in the amount of $3,226,380 for employee benefits for additional pension contributions in the 2024-25 fiscal year. The increased employee benefits expense budget was not revised, and the excess expense is not in accordance with Education Code 42600.

There were no findings or questioned costs related to the basic financial statements or federal or state awards for the year ended June 30, 2025 or 2024.

ATTACHMENT(S):
1. VIE Audit Report

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Joel Ryan, Chief Financial Officer
Barbara Gross, Manager, Fiscal Services

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

VISIONS IN EDUCATION CHARTER SCHOOL

COUNTY OF SACRAMENTO
GOLD RIVER, CALIFORNIA

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2025

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
Gold River, 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, 2025, 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, 2025, 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.

Other Matters

Change in Accounting Principle

As described in Note 1X to the financial statements, the Charter adopted GASB Statement No. 101, Compensated Absences which required a restatement of net position as of July 1, 2024. Our opinion is not modified with respect to this matter.

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, 41, 42, 43, and 44, 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 Information

Management is responsible for the other information included in the financial statements. The other information comprises the Organization page but does not include the basic financial statements and our auditor's report thereon. Our opinions 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 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 October 31, 2025, 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

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
October 31, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Visions In Education (the "Charter") 2024-25 annual financial report presents our discussion and analysis of the Charter's financial performance during the fiscal year that ended on June 30, 2025. 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 Gold River, 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 1,500 high school seniors in the fiscal year of 2024-2025. The Charter also continues to maintain strong attendance with students present nearly 96% 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, one online middle school, and one school serving home school students. The Charter has proudly served the community over the past 25 years and currently employs approximately 511 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, 2025 was $87,719,029.
- The Charter ended the year with a restricted ending fund balance of $2,954,630.
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 21.46%, 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 $50,957,734 was recognized as of June 30, 2025.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by $24,402,694.

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, 2025, was $74,082,502 reflecting an increase of 94.7%.

Condensed Statement of Net Position

	June 30, 2024	June 30, 2025	Change	Percentage Change
Assets				
Current assets	$ 76,992,124	$ 99,264,127	$ 22,272,003	28.9%
Capital assets	8,409,061	11,753,331	3,344,270	39.8%
Total assets	85,401,185	111,017,458	25,616,273	30.0%
Deferred Outflows of Resources	31,924,432	50,014,927	18,090,495	56.7%
Liabilities				
Current liabilities	6,251,622	18,019,533	11,767,911	188.2%
Long-term liabilities	56,278,240	51,800,778	(4,477,462)	-8.0%
Total liabilities	62,529,862	69,820,311	7,290,449	11.7%
Deferred Inflows of Resources	16,741,108	17,129,572	388,464	2.3%
Net Position				
Invested in capital assets, net of related debt	8,409,061	11,753,331	3,344,270	39.8%
Restricted	2,308,225	2,954,630	646,405	28.0%
Unrestricted	27,337,361	59,374,541	32,037,180	117.2%
Total net position	$ 38,054,647	$ 74,082,502	$ 36,027,855	94.7%

CHANGE IN NET POSITION

The Charter's total revenues increased 10.1% to $118,336,614. The total cost of all programs and services decreased 21.0% to $77,790,057. The Charter's expenses are predominantly related to educating and caring for students.

Condensed Statement of Activities for the Fiscal Years Ended June 30

	2024	2025	Change	Percentage Change
Revenues				
Operating grants and contributions	$ 12,687,133	$ 16,143,863	$ 3,456,730	27.2%
Federal and state aid not restricted for specific purposes	88,664,373	98,189,222	9,524,849	10.7%
Interest and investment earnings	2,912,333	3,437,150	524,817	18.0%
Miscellaneous	546,542	566,379	19,837	3.6%
Special and extraordinary items	2,683,024	-	(2,683,024)	-100%
Total revenues	107,493,405	118,336,614	10,843,209	10.1%
Expenses				
Instruction	57,500,195	45,073,881	(12,426,314)	-21.6%
Instruction-related services	31,838,434	25,528,596	(6,309,838)	-19.8%
Pupil services	5,235,636	4,992,022	(243,614)	-4.7%
General administration	47,918	585,998	538,080	1122.9%
Plant services	3,843,219	1,591,480	(2,251,739)	-58.6%
Ancillary services	10,244	18,080	7,836	76%
Total expenses	98,475,646	77,790,057	(20,685,589)	-21.0%
Change in net position	$ 9,017,759	$ 40,546,557	$ 31,528,798	349.6%
Net Position - Beginning (original)	29,036,888	38,054,647	9,017,759	31%
Prior period adjustment	-	(4,518,702)	(4,518,702)	-100%
Net Position - Beginning (restated)	29,036,888	33,535,945	4,499,057	15%
Net Position - Ending	38,054,647	74,082,502	36,027,855	94.7%

LONG TERM LIABILITIES

Total long-term liabilities decreased by $3,306,191 million (-5.4%).
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, 2024	June 30, 2025	Change	Percent Change
Net Pension Liability	$ 55,701,044	$ 50,957,734	$ (4,743,310)	-8.5%
Net OPEB Liability	577,196	843,044	265,848	46.1%
Compensated Absences*	5,303,164	6,474,435	1,171,271	22.1%
Subtotal	$ 61,581,404	$ 58,275,213	$ (3,306,191)	-5.4%

*include prior period adjustment for GASB 101 implementation.

CAPITAL ASSETS

Capital assets, net of depreciation, increased from the prior year to $11,753,331, representing a 40% increase due to inclusion of depreciation building and land acquisition.

	GovernmentalActivities			
	June 30, 2024	June 30, 2025	Change	Percent Change
Land	$ -	$ 2,580,000	$ 2,580,000	100%
Sites and Improvements	49,565	-	(49,565)	-100%
Buildings and Improvements	7,474,521	9,108,285	1,633,764	22%
Furniture and Equipment	336,247	336,247	-	0%
Work-in-Progress	899,674	-	(899,674)	-100%
Subtotals	8,760,007	12,024,532	3,264,525	37%
Less: Accumulated Depreciation	(350,946)	(271,201)	79,745	-23%
Capital Assets, net	$ 8,409,061	$ 11,753,331	$ 3,344,270	40%

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 2025-26 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, 11931 Foundation Place, Gold River, CA 95670.

FINANCIAL SECTION

VISIONS IN EDUCATION CHARTER SCHOOL

STATEMENT OF NET POSITION

JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 90,065,206
Receivables	8,514,394
Prepaid expenses	684,527
Capital assets, net of accumulated depreciation	11,753,331
Total Assets	111,017,458
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pensions (Note 6)	49,687,803
Deferred outflows on OPEB (Note 7)	327,124
Total deferred outflows	50,014,927
LIABILITIES	
Accounts payable and other current liabilities	11,228,833
Unearned revenue	316,265
Long-term liabilities:	
Due within one year	6,474,435
Due in more than one year	51,800,778
Total Liabilities	69,820,311
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pensions (Note 6)	16,961,467
Deferred inflows on OPEB (Note 7)	168,105
Total deferred inflows	17,129,572
NET POSITION	
Invested in capital assets, net of related debt	11,753,331
Restricted	2,954,630
Unrestricted	59,374,541
Total Net Position	$ 74,082,502

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, 2025

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	$ 45,073,881	$ -	$ 11,013,713	$ (34,060,168)
Instruction-related services:				
Instructional supervision	9,056,847	-	639,252	(8,417,595)
Instructional library, media and technology	2,803,249	-	37,683	(2,765,566)
School site administration	13,668,500	-	1,676,277	(11,992,223)
Pupil Services:				
All other pupil services	4,992,022	-	2,776,938	(2,215,084)
General administration:				
All other general administration	585,998	-	-	(585,998)
Plant services	1,591,480	-	-	(1,591,480)
Ancillary services	18,080	-	-	(18,080)
Total governmental activities	$ 77,790,057	$ -	$ 16,143,863	(61,646,194)

General Revenues	
Taxes and subventions:	
Federal and state aid not restricted to specific purposes	98,189,222
Interest and investment earnings	3,437,150
Miscellaneous	566,379
Total general revenues	102,192,751
Change in net position	40,546,557
Net Position - July 1, 2024 as originally stated	38,054,647
Prior period adjustment (note 1X)	(4,518,702)
Net Position - July 1, 2024 as restated	33,535,945
Net Position - June 30, 2025	$ 74,082,502

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

VISIONS IN EDUCATION CHARTER SCHOOL

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2025

	General Fund
ASSETS	
Cash and cash equivalents	$ 90,065,206
Accounts receivable	8,514,394
Prepaid expenses	684,527
Total Assets	$ 99,264,127
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	$ 11,228,833
Unearned revenue	316,265
Total Liabilities	11,545,098
Fund balances	
Nonspendable	1,735,027
Restricted	2,954,630
Committed	37,111,793
Assigned	24,000,000
Unassigned	21,917,579
Total Fund Balances	87,719,029
Total Liabilities and Fund Balances	$ 99,264,127

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, 2025

Total fund balances - governmental funds		$ 87,719,029
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	$ 12,024,532	
Accumulated depreciation	(271,201)	
Net		11,753,331
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	50,957,734	
Net OPEB Liability	843,044	
Compensated absences payable	6,474,435	
		(58,275,213)
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		327,124
Deferred inflows of resources relating to OPEB		(168,105)
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		49,687,803
Deferred inflows of resources relating to pensions		(16,961,467)
Total net position - governmental activities		$ 74,082,502

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, 2025

	General Fund
REVENUES	
LCFF sources	$ 96,380,725
Federal revenue	3,239,732
Other state revenues	13,914,156
Other local revenues	4,802,010
Total revenues	118,336,623
EXPENDITURES	
Certificated salaries	40,442,921
Classified salaries	10,026,109
Employee benefits	23,294,968
Books and supplies	8,461,943
Services and other operating expenditures	16,841,221
Capital outlay	3,075,396
Total expenditures	102,142,558
Net change in fund balances	16,194,065
Fund balances, July 1, 2024	71,524,964
Fund balances, June 30, 2025	$ 87,719,029

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, 2025

Total net change in fund balances - governmental funds		$ 16,194,065
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:	$ 3,907,257	
Depreciation expense:	(37,258)	3,869,999
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting		(525,729)
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:		(1,171,271)
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:		21,145
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:		22,158,348
Total change in net position - governmental activities		$ 40,546,557

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, 2025, 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, 2025.

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, 2025, 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, 2025, the Charter did not have any financial leases that met the threshold.

X. CHANGE IN ACCOUNTING PRINCIPLE – GASB 101, COMPENSATED ABSENCES

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However,

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

X. CHANGE IN ACCOUNTING PRINCIPLE – GASB 101, COMPENSATED ABSENCES (CONTINUED)

leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. As a result, the sick leave will be reported as a governmental activity within the compensated absences in the basic financial statements causing the June 30, 2024 balance to be restated as follows:

Net position previously reported, June 30, 2024	$ 38,054,647
Change in accounting principle (Note 1X)	(4,518,702)
Net position as restated, June 30, 2024	$ 33,535,945

2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2025 consist of the following:

	Governmental Activities
Cash in County Treasury	$ 89,014,706
Cash in revolving fund	1,050,500
Total cash held	$ 90,065,206

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 329 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, 2025, 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, 2025, the Charter had no concentration of credit risk.

3. CAPITAL ASSETS

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

	Balance July 1, 2024	Additions and Transfers	Deletions and Transfers	Balance June 30, 2025
Non-depreciable assets:				
Land	$ -	$ 2,580,000	$ -	$ 2,580,000
Work in progress	899,674	-	(899,674)	-
Total non-depreciable assets	899,674	2,580,000	(899,674)	2,580,000
Depreciable assets:				
Site Improvements	49,565	-	(49,565)	-
Buildings and improvements	7,474,521	3,907,257	(2,273,493)	9,108,285
Equipment	336,247	-	-	336,247
Total depreciable assets	7,860,333	3,907,257	(2,323,058)	9,444,532
Totals, at cost	8,760,007	6,487,257	(3,222,732)	12,024,532
Accumulated depreciation:				
Site Improvements	(43,649)	-	43,649	-
Buildings and improvements	(73,354)	(12,477)	73,354	(12,477)
Furniture and equipment	(233,943)	(24,781)	-	(258,724)
	(350,946)	(37,258)	117,003	(271,201)
Depreciable assets, net	7,509,387	3,869,999	(2,206,055)	9,173,331
Capital assets, net	$ 8,409,061	$ 6,449,999	$ (3,105,729)	$ 11,753,331

Depreciation expense for the year ended June 30, 2025 was allocated as follows:

Instruction	$ 12,477
Instructional Library and Technology	12,820
Plant Services	11,961
Total depreciation expense	$ 37,258

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, 2025 is shown below:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Balance Due In One Year
Net pension liability	$ 55,701,044	$ -	$ 4,743,310	$ 50,957,734	$ -
Net OPEB liability	577,196	265,848	-	843,044	-
Compensated Absences*	5,303,164	1,171,271	-	6,474,435	6,474,435
Totals	$ 61,581,404	$ 1,437,119	$ 4,743,310	$ 58,275,213	$ 6,474,435

* includes prior period adjustment for GASB 101 implementation.

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	684,527
Total Nonspendable	1,735,027
Restricted:	
Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,516,507
Dual Enrollment Opportunities	233,883
A-G Access/Success Grant	263,633
Other Restricted State	111,179
Other Restricted Local	829,428
Total Restricted	2,954,630
Committed:	
Board Approved Economic Uncertainty	34,047,517
Economic Uncertainty per MOU with Authorizer	3,064,276
Total Committed	37,111,793
Assigned:	
Technology Purchases	3,000,000
PERS/STRS Benefit Increases	6,000,000
Facility Acquisition	12,000,000
Resolution Fund	6,000,000
Total Assigned	24,000,000
Unassigned:	
Unassigned/Unappropriated Amount	21,917,579
Total Unassigned	21,917,579
Total Fund Balances	$ 87,719,029

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, 2025, 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	27.05%	27.05%	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, 2025, 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	$ 2,700,031	$ 7,303,361	$ 10,003,392
On behalf contributions - state	-	3,089,062	3,089,062
Total	$ 2,700,031	$ 10,392,423	$ 13,092,454

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

As of June 30, 2025, 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	$ 16,131,284
STRS	34,826,450
Total Net Pension Liability	$ 50,957,734

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, 2024, 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, 2023 rolled forward to June 30, 2024 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, 2023 and 2024 was as follows:

Measurement Dates	Fiscal Year	CalPERS	STRS
June 30, 2023	2023-24	0.04800%	0.05032%
June 30, 2024	2024-25	0.04514%	0.05185%
Change - Increase (Decrease)		-0.00286%	0.00153%

For the year ended June 30, 2025, the Charter recognized pension expense of $22,158,348. At June 30, 2025, 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	$ 2,700,031	$ -	$ 10,392,423	$ -	$ 13,092,454	$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2023-24	240,448	2,452,826	377,648	4,880,802	618,096	7,333,628
Changes of Assumptions	356,556	-	152,450	2,378,526	509,006	2,378,526
Differences between Expected and Actual Experience	1,352,371	115,451	3,939,320	1,522,941	5,291,691	1,638,392
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	6,785,378	3,831,507	22,764,570	1,638,890	29,549,948	5,470,397
Net differences between projected and actual investment earnings on pension plan investments	626,608	-	-	140,524	626,608	140,524
Total	$ 12,061,392	$ 6,399,784	$ 37,626,411	$ 10,561,683	$ 49,687,803	$ 16,961,467

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, 2026. 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
2026	$ 724,032	$ 2,373,728	$ 3,097,760
2027	724,032	2,373,728	3,097,760
2028	724,032	2,373,728	3,097,760
2029	664,161	2,373,728	3,037,889
2030	125,320	2,373,728	2,499,048
Thereafter	-	4,803,665	4,803,665
Total	$ 2,961,577	$ 16,672,305	$ 19,633,882

Actuarial Assumptions

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

	CalPERS	STRS
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
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%	3.25%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [(1)]	6.80%	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.

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.

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

STRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale.

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 6.90%. 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.

In determining the long-term expected rate of return, CalPERS took into account 20-year 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 real rates of return by asset class are on the following table:

	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.

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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 are developed for each major asset class/strategy. Expected real rates of return are net of our 2.75% inflation assumption and are derived from best-estimate ranges of 20- to 30-year geometrically linked expected returns. These best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

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

	STRS	
Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return [(a)(b)]
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- to 30-year geometric average.

[(b)] Real rates of return are net of assumed 2.75%

6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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)	$ 23,963,157	$ 16,131,284	$ 9,661,534

	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	$ 61,944,858	$ 34,826,450	$ 12,181,453

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, 2025, 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, 2025, 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, 2025, the Charter had 12 active employees, 3 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.

6. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Net OPEB Liability

The Charts Net OPEB Liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

Actuarial Assumptions: The Net OPEB Liability in June 30, 2024 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	N/A; the plan is not being funded through a trust
Municipal bond index	Bond Buyer General Obligation 20-Bond Municipal Bond Index
Discount rate	3.93% for all plan liabilities as of June 30, 2024
	4.13% for all plan liabilities as of June 30, 2023
Salary increases	3.00% per year
General inflation rate	2.50% per year
Investment rate of return	3.93%
Healthcare cost trend rate	6.0% 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, 2024, Measurement Date 6/30/2023	$ 577,196	$ -	$ 577,196
Changes for the year:			
Service cost	22,481	-	22,481
Interest	23,929	-	23,929
Difference between expected and actual experience	206,152	-	206,152
Employer contributions	-	40,560	(40,560)
Net investment income	-	-	-
Benefit payments	(40,560)	(40,560)	-
Changes of assumptions	53,846	-	53,846
Net changes	265,848	-	265,848
Balances at June 30, 2025, Measurement Date 6/30/2024	$ 843,044	$ -	$ 843,044

7. OTHER POSTEMPLOYEMENT BENEFITS (CONTINUED)

Discount Rate:
The discount rate used to measure the total OPEB liability was 3.93 percent as of June 30, 2024 measurement date. The rate decreased from 4.13 percent; the rate used as of June 30, 2023 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 (2.93 percent) or 1-percentage-point higher (4.93 percent) than the current discount rate:

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
Net OPEB liability (asset)	$ 883,425	$ 843,044	$ 804,026

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)	$ 789,343	$ 843,044	$ 902,910

OPEB plan assets
The plan did not have any assets as of June 30, 2025.

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, 2025, the Charter recognized OPEB expense of $21,145. At June 30, 2025, 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	$ 77,574	$ 71,372
Differences between expected and actual experience	178,518	96,733
Deferred contributions	71,032	-
Total	$ 327,124	$ 168,105

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
2026	$ 4,981
2027	6,163
2028	7,497
2029	12,355
2030	16,190
Thereafter	40,801
Total	$ 87,987

Payable to the OPEB Plan:
There were no amounts payable to the plan as of June 30, 2025.

8. EXCESS EXPENDITURES OVER APPRORIATION

For the year ended June 30, 2025, there were excess expenditures in the amount of $3,226,380 for employees related to the additional and CalSTRS On-Behalf contributions and the Charter also implemented program changes mid-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, 2025 were as follows:

	Excess Expenditures
General Fund	
Employee benefits	$ 3,226,380

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, 2024*
Total Assets	$ 250,309,753
Deferred Outflows of Resources	6,108,804
Total Liabilities	129,302,201
Deferred Inflows of Resources	1,382,000
Net Position	$ 125,734,356
Revenues	$ 112,792,877
Expenditures	106,700,405
Change in Net Position	$ 6,092,472

* 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, 2025 through October 31, 2025, 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, 2025

	Budget			Variance with Final Budget Favorable
	Original	Final	Actual	(Unfavorable)
REVENUES				
LCFF sources	$ 92,249,783	$ 96,380,725	$ 96,380,725	$ -
Federal revenue	2,464,632	3,239,732	3,239,732	-
Other state revenues	9,421,632	10,687,774	13,914,156	3,226,382
Other local revenues	1,728,705	4,295,358	4,802,010	506,652
Total revenues	105,864,752	114,603,589	118,336,623	3,733,034
EXPENDITURES				
Certificated salaries	40,845,709	40,442,921	40,442,921	-
Classified salaries	10,322,063	10,026,109	10,026,109	-
Employee benefits	19,412,819	20,068,588	23,294,968	(3,226,380)
Books and supplies	14,947,415	8,461,943	8,461,943	-
Services and other operating expenditures	16,457,298	16,841,221	16,841,221	-
Capital outlay	4,750,000	3,075,396	3,075,396	-
Total expenditures	106,735,304	98,916,178	102,142,558	(3,226,380)
Net change in fund balances	(870,552)	15,687,411	16,194,065	506,654
Fund balances, July 1, 2024	71,524,964	71,524,964	71,524,964	-
Fund balances, June 30, 2025	$ 70,654,412	$ 87,212,375	$ 87,719,029	$ 506,654

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, 2025

CalPERS	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]	June 30, 2024 [1]
Proportion of the net pension liability (asset)	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%	0.04656%	0.05050%	0.04972%	0.04800%	0.04800%
Proportionate share of the net pension liability (asset)	$ 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	$ 16,131,284
Covered payroll [2]	$ 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	$ 8,780,869
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%	156.87%	248.61%	219.90%	183.71%
Plan fiduciary net position as a percentage of the total pension liability (asset)	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%	72.29%
Proportionate share of aggregate employer contributions [3]	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636	$ 1,745,876	$ 2,108,146	$ 2,375,225

STRS	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]	June 30, 2024 [1]
Proportion of the net pension liability (asset)	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%	0.04357%	0.04801%	0.04663%	0.05032%	0.05032%
Proportionate share of the net pension liability (asset)	$ 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	$ 34,826,450
Covered payroll [2]	$ 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	$ 34,061,995
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%	75.06%	119.81%	126.67%	102.24%
Plan fiduciary net position as a percentage of the total pension liability (asset)	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%	83.55%
Proportionate share of aggregate employer contributions [3]	$ 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	$ 6,505,841

(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, 2025

CalPERS	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]	Fiscal Year 2024-25 [1]
Contractually required contribution [2]	$ 553,232	$ 591,829	$ 727,219	$ 658,005	$ 1,106,247	$ 1,743,378	$ 1,499,636	$ 1,745,876	$ 2,108,146	$ 2,375,225
Contributions in relation to the contractually required contribution [2]	(600,406)	(721,182)	(830,086)	(1,397,670)	(1,322,516)	(1,502,930)	(1,753,126)	(2,107,913)	(2,375,105)	(2,700,031)
Contribution deficiency (excess)	$ (47,174)	$ (129,353)	$ (102,867)	$ (739,665)	$ (216,269)	$ 240,448	$ (253,490)	$ (362,037)	$ (266,959)	$ (324,806)
Covered payroll [3]	$ 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	$ 8,780,869
Contributions as a percentage of covered payroll [3]	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%	27.050%

STRS	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]	Fiscal Year 2024-25 [1]
Contractually required contribution [2]	$ 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	$ 6,505,841
Contributions in relation to the contractually required contribution [2]	(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)	(7,303,361)
Contribution deficiency (excess)	$ (406,480)	$ (360,496)	$ (454,366)	$ (534,510)	$ (654,611)	$ 65,062	$ 312,586	$ (677,392)	$ (803,014)	$ (797,520)
Covered payroll [3]	$ 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	$ 34,061,995
Contributions as a percentage of covered payroll [3]	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%	16.920%	19.100%	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, 2025

Fiscal Year Ended, June 30,	**2025***	**2024***	**2023***	**2022***	**2021***	**2019***	**2018***
Measurement Date	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2018	6/30/2017
Total OPEB liability							
Service cost	$ 22,481	$ 21,949	$ 46,821	$ 42,612	$ 43,971	$ 43,982	$ 46,288
Interest	23,929	23,343	15,671	17,451	18,457	21,899	17,435
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	206,152	-	(48,412)	-	(86,457)	(328,539)	-
Changes of assumptions	53,846	(1,149)	(106,572)	16,536	24,930	266,633	(22,670)
Benefit payments	(40,560)	(31,452)	(30,045)	(5,961)	(2,391)	(18,152)	(23,294)
Net change in total OPEB liability	265,848	12,691	(122,537)	70,638	(1,490)	(14,177)	17,759
Total OPEB liability - beginning	577,196	564,505	687,042	616,404	617,894	580,223	562,464
Total OPEB liability - ending (a)	$ 843,044	$ 577,196	$ 564,505	$ 687,042	$ 616,404	$ 566,046	$ 580,223
Plan fiduciary net position							
Contributions - employer	$ 40,560	$ 31,452	$ 30,045	$ 5,961	$ 2,391	$ 18,152	$ 23,294
Net investment income	-	-	-	-	-	-	-
Benefit payments	(40,560)	(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)	$ 843,044	$ 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%	0.0%
Covered-employee payroll	$ 2,912,063	$ 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	28.95%	21.05%	20.87%	28.42%	18.69%	18.00%	21.17%

***** 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 2025) are shown in the table.

See notes to required supplementary information.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 decreased from 4.13% as of June 30, 2023 to 3.93% as of June 30, 2024.

Fiscal year 2018 was the first year of implementation, therefore only eight years are shown. The schedule below summarizes the estimates used by the actuary of OPEB.

Funding method	Entry Age Normal Cost, level percent of pay
Asset valuation method	N/A; the plan is not being funded through a trust
Municipal bond index	Bond Buyer General Obligation 20-Bond Municipal Bond Index
General inflation rate	2.50% per year
Healthcare cost trend rate	6.0% 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	3.93%

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, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
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%	3.25%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return [(1)]	6.80%	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

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Second Period Report	Annual Report
Elementary		
TK through third	1,838.52	1,847.28
Fourth through Eighth	1,831.32	1,838.91
Special Education		
TK through third	4.44	4.44
Fourth through Eighth	5.57	5.57
Subtotal	3,679.85	3,696.20
Secondary		
Ninth through Twelfth	3,569.61	3,553.68
Special Education		
Ninth through Twelfth	4.96	4.96
Subtotal	3,574.57	3,558.64
Total	7,254.42	7,254.84

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Grade Level	Total Instructional Days	Status
Kindergarten	175	In Compliance
Grade 1	175	In Compliance
Grade 2	175	In Compliance
Grade 3	175	In Compliance
Grade 4	175	In Compliance
Grade 5	175	In Compliance
Grade 6	175	In Compliance
Grade 7	175	In Compliance
Grade 8	175	In Compliance
Grade 9	175	In Compliance
Grade 10	175	In Compliance
Grade 11	175	In Compliance
Grade 12	175	In Compliance

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF CHARTER SCHOOLS

FOR FISCAL YEAR ENDED JUNE 30, 2025

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, 2025

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, 2025

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number		Federal Expenditures
U.S. Department of Education				
Passed through California Department of Education				
	Special Education Cluster (IDEA)			
84.027	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	*	$ 1,140,819
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance Allocation, Part B, Sec 611	15197	*	85,325
	Subtotal Special Education Cluster (IDEA)			1,226,144
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	*	1,542,711
84.424	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396		85,000
84.367	ESSA: Title II, Part A, Supporting Effective Instruction Local Grants	14341		306,570
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346		79,307
	Total U.S. Department of Education			2,013,588
	Total Federal Programs			$ 3,239,732

* Tested as major program.

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Adopted Budget 2025/2026	Actuals 2024/2025	Actuals 2023/2024	Actuals 2022/2023
General Fund				
Revenues and Other Financial Sources	$ 116,506,922	$ 118,336,623	$ 107,673,405	$ 99,569,121
Expenditures	124,732,446	102,142,558	101,799,701	81,258,251
Other Uses and Transfers Out	-	-	-	-
Total Outgo	124,732,446	102,142,558	101,799,701	81,258,251
Change in Fund Balance	(8,225,524)	16,194,065	5,873,704	18,310,870
Ending Fund Balance	$ 79,493,505	$ 87,719,029	$ 71,524,964	$ 65,651,260
Available Reserves	$ 10,608,424	$ 21,917,577	$ 16,615,620	$ 26,244,382
Reserve for Economic Uncertainties	$ -	$ -	$ 16,615,620	$ 25,666,666
Unassigned Fund Balance	$ 10,608,424	$ 21,917,577	$ -	$ 577,716
Available Reserves as a Percentage of Total Outgo	8.5%	21.5%	16.3%	32.3%
Total Long-Term Debt	$ 51,800,778	$ 65,938,464	$ 61,581,404	* $ 50,692,962
Average Daily Attendance at P-2	7,400	7,254	6,748	6,308

* - includes prior period restatement due to change in accounting principle.

The general fund balance has increased by $22,067,769 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 2025-2026.

Total long-term liabilities have increased by $15,245,502 over the past two years due to the increases in the compensated absence liability, the net pension liability and the net OPEB liability.

Average Daily Attendance (ADA) has increased by 946 over the past two years. The Charter anticipates an increase in the fiscal year 2025-2026.

VISIONS IN EDUCATION CHARTER SCHOOL

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 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, 2025, the Charter has not adopted such a program.

OTHER INFORMATION

VISIONS IN EDUCATION CHARTER SCHOOL

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2025

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.

The Board of Trustees for the fiscal year ended June 30, 2025, was composed of the following members, each with four-year terms:

BOARD OF DIRECTORS

Name	Office	Term Expires June 30,
Mark Holman	Chairperson	2026
Terrence Shelton	Vice-Chairperson	2026
Clark Shueh	Member	2027
Sandra Morales	Member	2027
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

OTHER INDEPENDENT AUDITOR'S REPORTS

James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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

Board of Directors
Visions In Education
Gold River, California

Report on Compliance

Opinion

We have audited the Visions In Education (the "Charter") compliance with the requirements specified in the 2024-25 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, 2025.

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, 2025.

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 2024-25 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 *2024-25 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 *2024-25 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 *2024-25 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
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	
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 or Programs	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
Proposition 28 Arts and Music in Schools	Yes
After/Before Schools Education and Safety Program	
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	No, see below
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
Kindergarten Continuance	Yes

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, 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 Immunizations because the Charter does not appear on the list from CDPH of the school sites selected for immunizations testing.

We did not perform any procedures related to Expanded Learning Opportunities Grant (ELO-G) because the Charter spent all funding in the previous fiscal years.

We did not perform audit procedures on Career Technical Education Incentive Grant as the Charter 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 2024-25 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 31, 2025

James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

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
Gold River, 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, 2025, 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 31, 2025.

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.

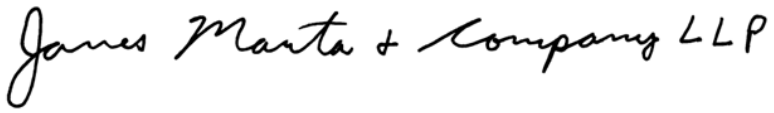
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given 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
Certified Public Accountants
Sacramento, California
October 31, 2025

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
Gold River, 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, 2025. 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, 2025.

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.

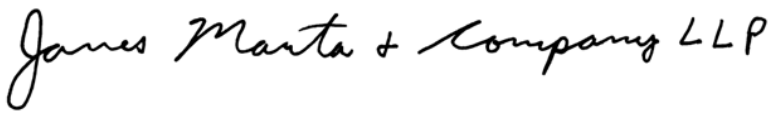
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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, 2025, and have issued our report thereon dated October 31, 2025, 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 31, 2025

FINDINGS AND RECOMMENDATIONS

VISIONS IN EDUCATION CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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
84.027, 84.027A	Special Education Cluster

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, 2025

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, 2025

No matters were reported.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **G.16**

MEETING DATE: **06/23/2026**

SUBJECT: Encina High School Full Site Renovation Lease/Leaseback Amendment No. 7

DEPARTMENT: Operations

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4267, approving the seventh amendment to the lease for the Encina High School Full Site Renovation Project between San Juan Unified School District and Core West, Inc. dba Core Construction.

RATIONALE/BACKGROUND:
The District Contingency is to be increased by $1,000,000.00 to cover the additional scope added into the project. This additional scope includes renovating the main courtyard outside the cafeteria to provide additional seating for students. The increase to the District Contingency will revise the Facilities Lease Agreement in the amount of $32,822,166.00 as outlined in amendment No. 7.

ATTACHMENT(S):
1. Lease Amendment No. 7
2. Resolution No. 4267

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintedent of Schools

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 #07
Encina High School Full Site Renovation
DSA App. # 02 - 112932 /Facilities Lease Agreement# VR24-10559
SJUSD Project # 202-9332-P1

Effective **June 23, 2026**, 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 first sentence in Section 4.4.2.4.3 is amended as follows: "*District Contingency in the amount of (~~$1,924,640.00~~) Two Million Nine Hundred Twenty Four Thousand Six Hundred Forty Dollars and Zero Cents **($ 2,924,640.00)** 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.*"

B. Exhibit C Lease Payment Schedule is replaced in its entirety with the following:

(See Lease Payment Schedule on next page)

Encina High School Amendment 6 Lease Payment Reconciliation
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)***	***$***	***491,611.00***
6	***June 2025 Lease Payment (TBR #1 & Site Safety TBR #2)***	***$***	***491,611.00***
7	***July 2025 Lease Payment (TBR #1 & DSA TBR #3)***	***$***	***1,539,838.00***
8	*August 2025 Lease Payment (TBR #1 & DSA TBR #3)*	*$*	*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
	Amendment 07 - Owner Contingency Increase	$	1,000,000.00
	Owner Contingency Total	**$**	**2,924,640.00**
	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	**$**	**1,884,981.00**
	Contingency Total	**$**	**5,660,018.00**
	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
	Amendment 6 - Lease Payment Schedule Reconciliation	$	-
	Amendment 7 - Owner Contingency Increase	**$**	**1,000,000.00**
	Total Value of Services (Excludes Pre-Construction Services)	**$**	**32,727,166.00**

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

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT NO. 7 FOR THE ENCINA HIGH SCHOOL FULL SITE RENOVATION PROJECT SJUSD PROJECT #202-9332-P1

RESOLUTION NO. 4267

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 a revised Facilities Agreement in the amount of $31,822,166.00 per Resolution #4213; and

WHEREAS, Section 4.4.2.4.3 – District Contingency of the Facilities Lease Agreement is revised as shown in Amendment #7; and

WHEREAS, Exhibit C – Lease Payment Schedule is revised to reflect the additional District Contingency added to the Facilities Lease Agreement; and

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 the Facilities Lease Agreement to include the revised District Contingency and Lease Payment Schedule as outlined in Amendment #7.

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, #5 & #6	$31,477,166.00
Amendment #7	**$1,000,000.00**
Revised Total Base Rent	**$32,477,166.00**
Revised Facilities Lease Amount	**$32,822,166.00**

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 23, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
Tanya Kravchuk, President,
San Juan Unified School District
Board of Education

Attest:

_____
Nick Bloise, Clerk
San Juan Unified School District
Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.1**

MEETING DATE: **06/23/2026**

SUBJECT: **California School Dashboard: Local Indicators (Oaxaca) - 7:15 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. 2025-26 Local Performance Indicator Self Reflection

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

California School Dashboard: Local Indicators

San Juan Unified
SCHOOL DISTRICT

Presented to the Board of Education
June 23, 2026

1

Local Control Accountability Plan (LCAP)

San Juan Unified
SCHOOL DISTRICT

2024-2027 Local Control and Accountability Plan

Metrics
State and Local Indicators

California School DASHBOARD

System of Accountability

2

Scale

Self-Reported Measures

Local indicators complement state indicators where no state collected data exists

Local Educational Agencies use self-reflection tools and rubrics to rate progress and performance

Local indicators data is used to drive improvement efforts and continuous improvement through the LCAP process

- **Met**
- **Not met**
- **Not met for multiple years**

State Priority Local Indicator 1:

Basic Services

Met

- **Appropriately Assigned Teachers (2025-26): 96%**
- **Students with access to standards-aligned materials (2025-26): 100%**
- **Facilities that meet "good repair" (2025-26): 100%**

State Priority Local Indicator 2:

State Standards

Met

- **Standards Aligned Professional Development: Level 4**
- **Standards Aligned Instructional Materials: Level 5**
- **Policies and Programs to Support Instruction: Level 5**
- **Progress Implementing Standards: Level 4**
- **Supporting and Engaging Teachers and Administrators: Level 4**

5

State Priority Local Indicator 3:

Parent Engagement

Met

- **Building Relationships between School Staff and Families: Level 5**
- **Building Partnerships for Student Outcomes: Level 5**
- **Seeking Input for Decision-Making: Level 5**

6

State Priority Local Indicator 6:

School Climate

Met

School Experience Survey - Agree/Strongly Agree

- **Connectedness: 59.8%**
- **Sense of safety: 62.5%**

Where Everyone Belongs (WEB) Survey
Agree/Strongly Agree

- **I feel like a part of my school community: 83.3%**

San Juan Youth Voice Advocates
Agree/Strongly Agree

- **I feel like a part of my school community: 90%**

7

State Priority Local Indicator 7:

Broad Course of Study

Met

- **Access**
- **Enrollment**
- **Removing barriers**

8

2026 Dashboard Release

Anticipated Release of State and Local Indicators:

October 15, 2026

Questions

Attachment 2

Local Performance Indicator Self-Reflection

San Juan Unified School District 2025-26

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Unified School District	Gwyn Dellinger Director, Office of Student Learning/ LCAP	gwyn.dellinger@sanjuan.edu 916-971-7202

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 (COE) 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 – 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 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) Based on 2025 CA School Dashboard

FTE Credentialed Teachers	Percent Clear Credentialed
2610	96%

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%

Attachment 2

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

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

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

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, we have continued to dive deeper into building relationships with students, families, and communities. We created our FACE Framework, a comprehensive set of six family and community engagement standards that include a foundation of relationship building. This framework was rolled out to all site and department administrators, as well as community partners, through a monthly professional learning series with integrated resources and support. Additionally as a district, relationships have served as the foundational element for the instructional focus of the Checking for Understanding strategy that has been launched across our school sites.

Additionally, our district is in its second year of implementing Talking Points, a two-way communication platform to engage families. Our FACE team has helped the Communications team support this roll out and focused this year on helping families and schools learn ways to better use this tool as a relationship-builder. Our FACE team also launched a Parent Teacher Home Visit pilot with UCLA and five school sites to help address chronic absenteeism through the use of relationship building and home visits. We've seen some incredible results and, as a district, have already noticed a significant decrease in chronic absenteeism.

Lastly, other FACE team-specific supports that have focused on building relationships with students, families and community have included our Parent Family Support Ambassador who serves as a Welcome Ambassador at San Juan Central, welcoming new families who enroll into our district, helping them navigate resources and then calling to check in with them after the first week of school to see how things have been going. We also have expanded our Community Care Hubs to various regions across our district and added additional community partners to meet a variety of needs for families, including multilingual, immigrant/refugee, disabilities, health/wellness, legal, advocacy, and more.

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's key areas of improvement in Building Relationships Between School Staff and Families consist of continuing to offer staff development opportunities that assist in building capacity of staff to create a welcoming school environment and creating ways for family and student voices to be sought and amplified. We will continue to dive deeper into the FACE Framework with administrators and site/department staff, while also developing a Family Companion Guide to the FACE Framework this next year that we will provide learning opportunities for with families. We'll also be identifying six pilot sites—one per FACE Framework standard—to partner with us this next year and focus on that one family/community engagement standard with our support, utilizing the FACE Framework as a tool. We'll also continue to expand our Mini Grants

based on the FACE Framework to help sites utilize the Framework's resources to expand family engagement initiatives at their sites without cost being a barrier.

Offering a variety of professional development workshops to various staff roles such as classified support staff, front office staff, administrators, certificated staff, and new teachers, along with learning workshops for families, will serve as a support for staff and caregivers to gain knowledge and critical tools to help create a strong foundation in the school-home partnership, which will positively impact the building of relationships between school staff and families.

Additionally, during our FACE Mobile visits and Community Care Hubs, we work closely with schools to involve them in the visit, learn about ways to support families with community and district resources, and help them to proactively build relationships with their families. This includes having them identify and personally invite specific families who may need additional support to the FACE Mobile visit. One specific area of focus that we are continuing to improve upon is partnering with schools to build their site team's capacity to create, plan, and implement site-based family education and outreach opportunities. By helping build the capacity of staff and connecting families with specific staff from the school, bridges are being built between the school, home, and community which positively support our students and help continue to build relationships.

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.

San Juan Unified will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families by identifying barriers and creating opportunities for increased access to supports and resources is key to improving the engagement of underrepresented families. One way we are continuing to guide this work is to by partnering with our Communications department and school sites to help provide aligned ways for families to receive school and district information in their native language, provide opportunities for families to have two way communication with their child's school staff, and support school sites in creating ways to invite families of diverse backgrounds on campus for events, volunteer opportunities, or participation in school meetings. This was very successful this year when we partnered together for our School Experience Survey outreach and collection from families—we had an overall increase in responses as a district, and especially at sites where FACE and Comms worked together to provide targeted outreach. This will be especially important this year as we collect voice around our midpoint check in with our Strategic Plan, ensuring that our underrepresented families have their voice and feedback shared on how the objectives of the plan have been going for them and what areas of improvement can be made.

Additionally, continuing to work with local community partners and organizations allows us to create an environment that is culturally responsive and welcoming for underrepresented students and families. This year's Partnership Connection bimonthly community partner/district collaborative meeting has really been a huge help in advancing this, and we have been able to bring in new partnerships specifically supporting underrepresented groups, including Raising a Reader, which has provided books in primary languages for families to read at home together in an effort to increase students' literacy scores. This is just one of several culturally responsive partnerships that are providing incredible supports this year for some of our most underrepresented communities.

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) -

Attachment 2

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 family engagement efforts strongly support an authentic partnership between school, home, and community. Our district provides many opportunities for families, schools, district departments, and the community to build collaborative and trusting relationships in order to support student success. San Juan's Family and Community Engagement (FACE) department offers family engagement workshops and educational classes throughout every month to help families and staff build their skills and knowledge around effective school-home partnerships and best practices to support students. Topics include, but are not limited to: understanding the U.S. school system, effective two-way communication, cultural diversity and responsiveness, college-career readiness, positive behavior supports for home and school, social-emotional health and wellness, and academic learning resources. These workshops are offered both in-person and on Zoom so that families can choose what is safe and accessible for them and are presented in a variety of languages, days, and times to support the varying schedules of families.

This year, we responded to the challenges and concerns that many of our families were experiencing and offered workshops and resources focused on immigration, Know Your Rights, Medi-Cal and benefits, Special Education/IEP, mental health/wellness, and advocacy. Knowing that many of our immigrant, refugee, undocumented, and families of color may not feel comfortable physically attending workshops or seeking out resources in person at their school, we also developed ways for families to find resources online, including a dedicated Immigration resource page on our website with links to immigration information, resources, legal aid, and more, as well as a Community Resources webpage for links to food banks, housing, medical, childcare, legal, etc. Additionally, we recorded our workshops and have created a Video Library for families and staff to access at any time, so they can view recordings (closed-captioned and translated) in an effort to mitigate barriers and expand knowledge and access to resources and supports.

Similarly, professional development opportunities are offered to district staff to help support progress in this area. Some of the professional development workshop topics that are available for staff include creating a welcoming school environment, engaging diverse populations, asset-mapping community resources, creating and maintaining partnerships with community-based organizations, and ways to implement high impact family engagement events. Through these monthly professional development opportunities, staff in the district are able to build their knowledge and learn strategies to strengthen partnerships to support student outcomes. Additionally, staff members are also offered the opportunity to be part of ongoing staff book clubs for professional development options that focus on problem resolution, effective communication, and best practices for family engagement.

This year, our FACE team was selected to join the California Community Engagement Initiative (CEI) and partner with Whitney Avenue Elementary to expand family and community engagement initiatives at their school site, while also applying the practices across our district. We've been able to use our FACE Framework as a tool to pilot in this CEI work with Whitney and have seen some impressive results with combining the CEI focus and the FACE Framework supports. We're looking forward to expanding this as we move into year two of CEI!

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 the rollout of our new math adoption, as well as continued literacy supports, is an area of focused improvement in Building Partnerships for Student Outcomes for San Juan Unified. Through staff development training focused on ways to welcome and effectively communicate with families, valuing families as assets to support student learning, and providing families with ongoing opportunities to be engaged in their student's education are all examples of ways to support this effort. We also want to continue building capacity with schools to co-lead their own family education workshops, as well as increase participation in the Neighborhood Learning Project and Parent Teacher Home Visit Project.

Additionally, we intend to continue our targeted site family engagement pilot program with the FACE Framework to support school teams with ongoing support of family engagement training and practices. We have been analyzing each school's School Experience Survey results from families, students and staff and have been comparing the feedback they've voiced from the past three years. We've also compared that feedback to the feedback shared from administrators on their FACE Framework Baseline Survey Assessments, so we can see what correlations exist and what next steps with family and community engagement we can help support each site with next 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 Building Partnerships for Student Outcomes.

Increasing targeted efforts and communication is one way to help improve the engagement of underrepresented families in the district. Through the use of surveys, listening circles, and family education workshops facilitated in different languages, we can create an environment where underrepresented families feel included, much like they did this year with the successes seen in partnering with Communications at FACE and school site events for targeted voice collection efforts in primary languages. Increased opportunities for families to learn about the education system, how to support their students learning at home, and about resources and programs in the community are also key to improving the engagement of underrepresented families.

Section 3: Seeking Input for Decision-Making

Attachment 2

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 has a myriad of strong, sustainable systems to gather to ensure input for decision making. We are committed to seeking ongoing input and involving families in the decision-making process, especially through opportunities to serve on school and district committees. One way that we seek input for decision-making is through the FACE Mobile, Community Care Hub, and FACE event surveys, which families, staff, and community members can anonymously complete when they visit the FACE Mobile, Care Hub, or other FACE events. Their feedback helps us determine what strengths and areas of opportunity exist to strengthen our support for families, as well as what types of resources and supports are being requested and utilized. Furthermore, there have been a variety of initiatives that consisted of family and community input gathering, such as the creation of the district's Strategic Plan, student dress code revisions, facilities master planning, curriculum adoptions, cell phone policy, FACE Framework creation, family engagement policies, and more. Additionally, community partners have also been engaged in input and decision making as part of our Partnership Connection collaborative, which is a bi-monthly collaboration that invites all of our community partners into one space so that they can learn more about our district, discuss goals and outcomes, review data, brainstorm ideas to support the needs of our students, families and schools, and network with other community partners.

Most recently, families participated in our annual School Experience Survey that was administered districtwide, and we were able to increase our participation across the entire district, thanks to targeted outreach efforts and increased communication

and barrier mitigation strategies. Our FACE team helped support this effort with targeted outreach with families, but also by providing additional support to administrators with analysis of the results of the survey. By referring to our FACE Framework Standard #6- Shared Decision Making, we were able to help administrators learn more about the importance of engaging families in the shared decision-making process, as well as how to analyze the feedback they shared in the survey and involve them in the next steps in the solutions. We created an action guide for each of the ten survey sections that gives administrators next steps they can take to involve families in shared decision making based on lower scores in those sections. This guide helps administrators understand what the family feedback shared may indicate and what they can now do to help address it, while centering families as collaborative partners in the decision-making process.

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 area of focus to support the improvement in seeking input for decision making is creating ongoing communication to various audiences about the importance of family engagement and providing opportunities for families to share input in school and district plans. Specifically, helping sites utilize the Next Steps in Decision-Making action guide we created to support the School Experience Survey results. An area of focus to improve Seeking Input for Decision Making is ongoing data review and analysis to determine which voices or groups are not participating or are harder to reach with input gathering efforts. We also will be creating a Family Companion Guide for the FACE Framework this year, which will include Standard #6- Shared Decision Making. This standard will help families learn how to be involved as decision makers in their children's education and how to be collaborative partners and advocates.

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 available in different languages and in terminology that is understandable can support the improvement of engagement of underrepresented families in relation to seeking input for decision making. Additionally, creating opportunities for families to learn about school and district committees, how they can increase their knowledge of ways to participate in decision making, and who they can contact to get more involved are key strategies to increasing engagement of underrepresented families. Lastly, implementing different ways to communicate and seek feedback from diverse families will help ensure that families have multiple ways to access information. For example, this year, we collaborated with our Communications department and had them partner with our FACE ambassadors and parent liaisons our school sites with high unduplicated student counts and generally low participation to distribute School Experience Survey flyers with families they meet with. This was extremely effective, so we will expand this practice next year.

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 6, 2026 - February 6, 2026. The following results and findings are based on 14,004 student responses, which represents approximately 52.3% of students in grades 4-12.

- Connectedness/Sense of Belonging: The percentage of students in grades 4-12 who responded agree and strongly agree was 59.8%.
- School Safety: The percentage of students in grades 4-12 who responded agree and strongly agree was 62.5%.

Additionally, the Where Everybody Belongs (WEB) clubs conducted surveys of over 325 students and received a 83% positive response (agree/strongly agree) to the statement, "I feel like part of the school community."

The San Juan Youth Voice Advocates (SJYVA) polled 20 student representatives and received a 90% agree/strongly agree to the same statement related to feeling like part of the community.

School Climate Teams polled 59 respondents and had 82% agree/strongly agree with the statement "I feel like part of the school community."

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 all students have opportunities to engage in a well-rounded educational program.

For grades TK–8, the district tracks enrollment in English Language Arts (ELA), mathematics, science, social science, and physical education (PE). Students also have access to visual and performing arts (VAPA) opportunities supported through Proposition 28 funding. At the middle school level, students are provided elective options that expand learning beyond the core curriculum.

For grades 9–12, the district monitors student participation in a broad range of academic and enrichment opportunities, including ELA, mathematics, science, social science, PE, world languages, VAPA, Advanced Placement (AP), International Baccalaureate (IB), and Career Technical Education (CTE) pathways. Key measures include Graduation Rate, A–G Completion Rate, AP Participation Rate, IB Completion Rate, CTE Participation Rate, and State Seal of Biliteracy (SSB) attainment.

Graduation and A–G Completion Rates provide insight into students' access to and successful progression through the core curriculum, including rigorous coursework required for college admission. AP, IB, and CTE participation measures help determine the extent to which students are accessing advanced academic and career-focused learning opportunities. The State Seal of Biliteracy recognizes students who demonstrate proficiency in English and one or more additional languages.

In addition to these measures, the district analyzes enrollment and participation data by grade span, student group, and students with disabilities to monitor equitable access and outcomes. While virtually all students have access to a broad course of study, the district uses these measures to identify and address disparities in participation among student groups.

Attachment 2

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)

San Juan Unified educators analyze enrollment and participation data by grade span, student group, and students with disabilities to monitor equitable access and outcomes. While virtually all students have access to a broad course of study, the district uses these measures to identify and address disparities in participation among student groups. The chart below shows participation by student group:

	Count	A-G	Advanced Placement	CTE	VAPA and electives
All	3233	97.00%	55.60%	45.20%	98.70%
Am Indian/Alskn Nat	10	*	*	*	*
Asian	342	98.50%	47.10%	28.70%	99.40%
Black/African Am	192	95.80%	44.30%	41.70%	97.40%
Filipino	36	97.20%	58.30%	30.60%	97.20%
Hispanic	868	97.40%	53.20%	47.80%	98.60%
Multiple	248	96.80%	58.90%	48.80%	99.20%
Nat Hwiin/Othr Pac Islndr	30	100.00%	43.30%	40.00%	100.00%
White	1507	96.70%	60.10%	47.70%	98.80%
EL	471	98.30%	18.90%	27.40%	99.80%
Homeless	147	98.60%	25.20%	33.30%	100.00%
Foster	17	82.40%	23.50%	35.30%	88.20%
Students with Disabilities	524	84.70%	10.90%	39.10%	93.50%
Socio-economically Dis	1640	98.00%	47.40%	45.20%	99.20%

* Protected for student privacy

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)

San Juan Unified has identified several barriers that limit students' access to a full course of study. One challenge is balancing access to grade-level core instruction with the additional supports some students require, such as intervention, Designated English Language Development (ELD), and special education services. While these supports are essential to student success, they can reduce the flexibility within a student's schedule to participate in electives, Career Technical Education (CTE) pathways, visual and performing arts courses, and other specialized learning opportunities.

The most significant barrier to accessing the full range of courses offered is course failure and the need to repeat coursework. When students do not successfully complete a course, they are often required to retake it before progressing to more advanced classes in that subject area. This can delay access to higher-level coursework while also reducing the number of available periods for electives, CTE courses, and enrichment opportunities. For some students, this challenge compounds over time, particularly when multiple course retakes are required.

English learners and students with disabilities may face additional scheduling constraints because they often participate in support classes such as Designated ELD, curriculum support, or specialized instructional services. When these required supports are combined with the need to repeat coursework, students may have fewer opportunities to access the full breadth of courses available or to participate in advanced academic pathways.

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)

In response to the results of these measures, San Juan Unified continues to implement and refine strategies designed to increase equitable access to a broad course of study for all students. Data analysis indicates that while most students have access to a wide range of academic, career, and enrichment opportunities, participation rates vary among student groups, particularly for English learners, socioeconomically disadvantaged students, foster youth, and students with disabilities.

To address these disparities, the district has expanded academic and behavioral supports aimed at improving course success and reducing the need for students to repeat coursework. Efforts include intervention programs, targeted instructional supports, tutoring opportunities, progress monitoring, and increased access to counseling services. By improving first-time course completion, students are better positioned to access advanced coursework, electives, Career Technical Education (CTE) pathways, visual and performing arts courses, and other enrichment opportunities.

San Juan Unified also continues to strengthen access to rigorous academic programs through outreach, counseling, and course planning processes that encourage participation in A-G coursework, Advanced Placement (AP), International Baccalaureate (IB), Career Technical Education pathways, and opportunities leading to the State Seal of Biliteracy. District and site staff regularly review enrollment and participation data by student groups to identify disparities and inform continuous improvement efforts. These data are used to guide program development, student supports, and resource allocation.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.2**

MEETING DATE: **06/23/2026**

SUBJECT: **Local Control and Accountability Plan (LCAP) (Oaxaca) - 7:30 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 3 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 9, 2026. Additionally, both the LCAP and the district budget must be approved by the board at the same meeting.

ATTACHMENT(S):
1. LCAP 2026-27 Year 3 Draft Plan

BOARD COMMITTEE ACTION/COMMENT:
LCAP Parent Advisory Committee: 09/18/2025, 10/16/2025, 03/19/2026, 05/21/2026
District English Learner Advisory Committee: 11/13/2025
Superintendent's Parent Advisory Committee: 01/22/2026
Superintendent's Student Advisory Council: 02/03/2026

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 02/10/2026 (mid-year update); 06/09/2026 (public hearing)
Superintendent's Cabinet: 02/02/2026, 06/01/2026, 06/15/2026

FISCAL IMPACT:
Total Budgeted Expenditures in the LCAP (FY 2026-27): $114,799,769

PREPARED BY: Gwyn Dellinger, Director, Office of Student Learning Assistance

APPROVED BY: F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

School Year 2026-2027

San Juan Unified
SCHOOL DISTRICT

DRAFT 2024-2027 Local Control and Accountability Plan

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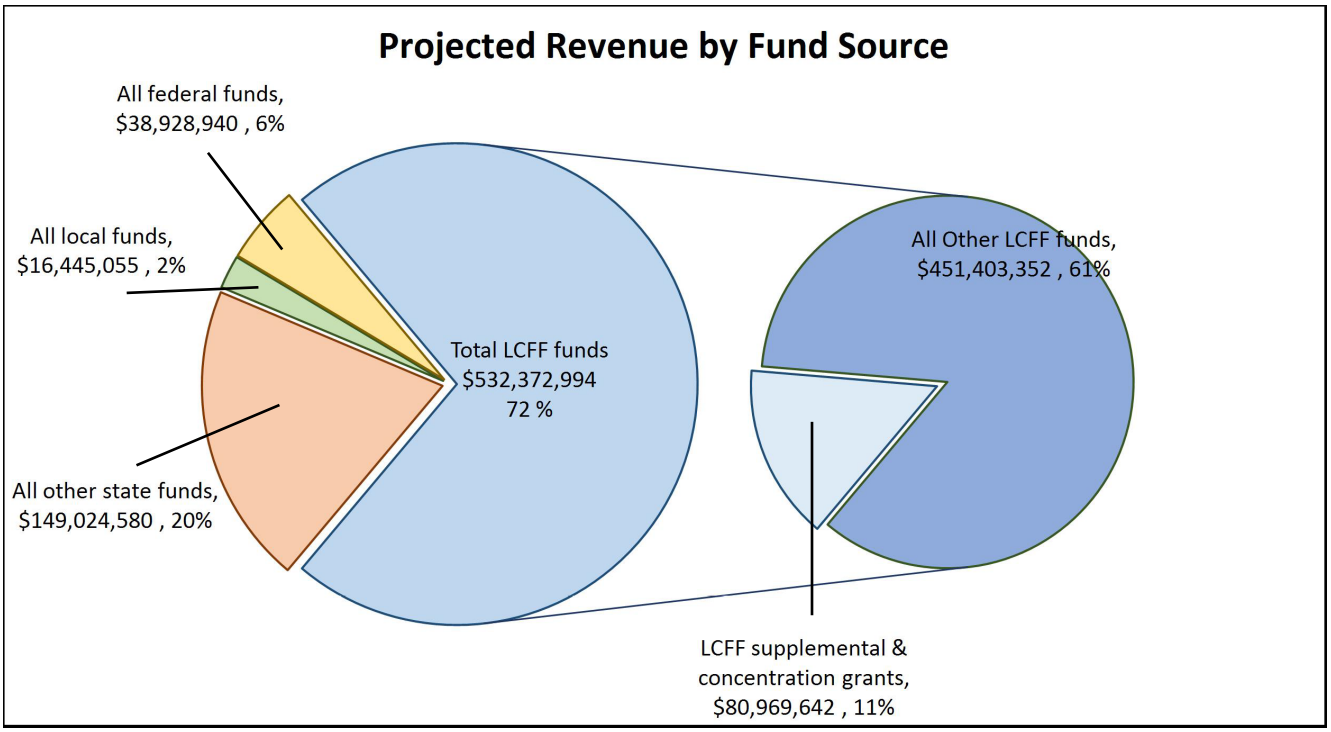
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District
CDS Code: 34674470000000
School Year: 2026-27
LEA contact information:
Gwyn Dellinger
Director, Student Learning Assistance
gwyn.dellinger@sanjuan.edu
916-971-7202

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

Budget Overview for the 2026-27 School Year

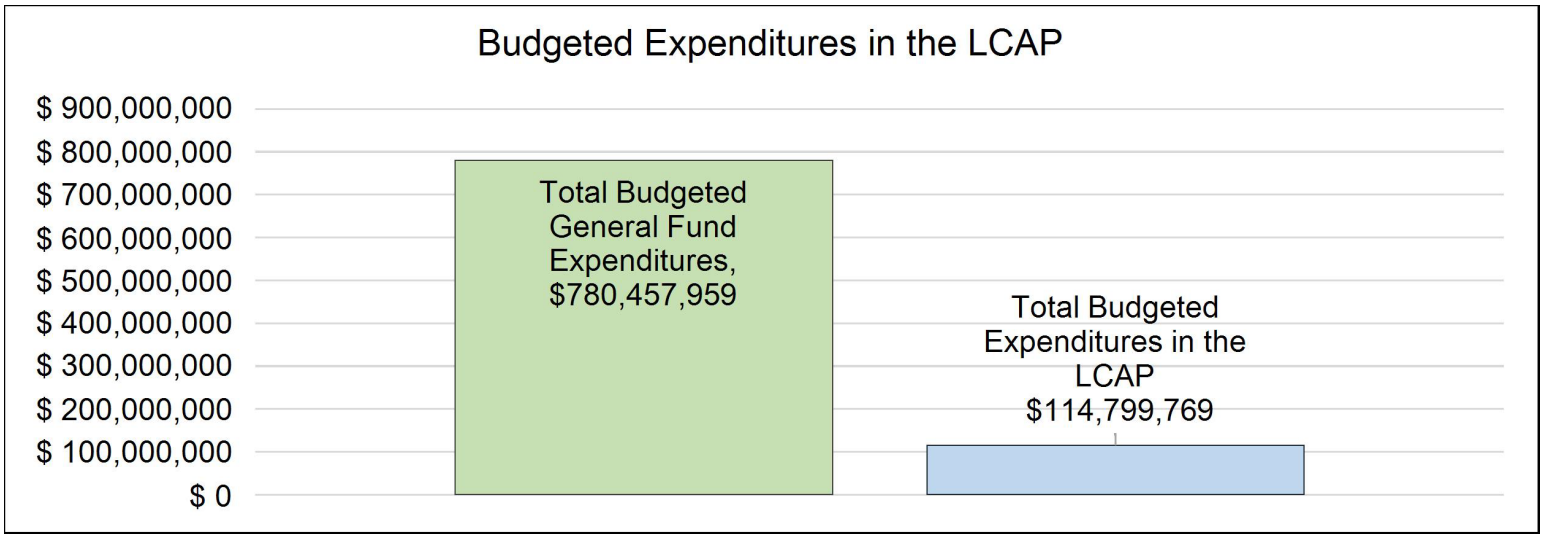


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Unified School District is $736,771,569, of which $532,372,994 is Local Control Funding Formula (LCFF), $149,024,580 is other state funds, $16,445,055 is local funds, and $38,928,940 is federal funds. Of the $532,372,994 in LCFF Funds, $80,969,642 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 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Unified School District plans to spend $780,457,959 for the 2026-27 school year. Of that amount, $114,799,769 is tied to actions/services in the LCAP and $665,658,190 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

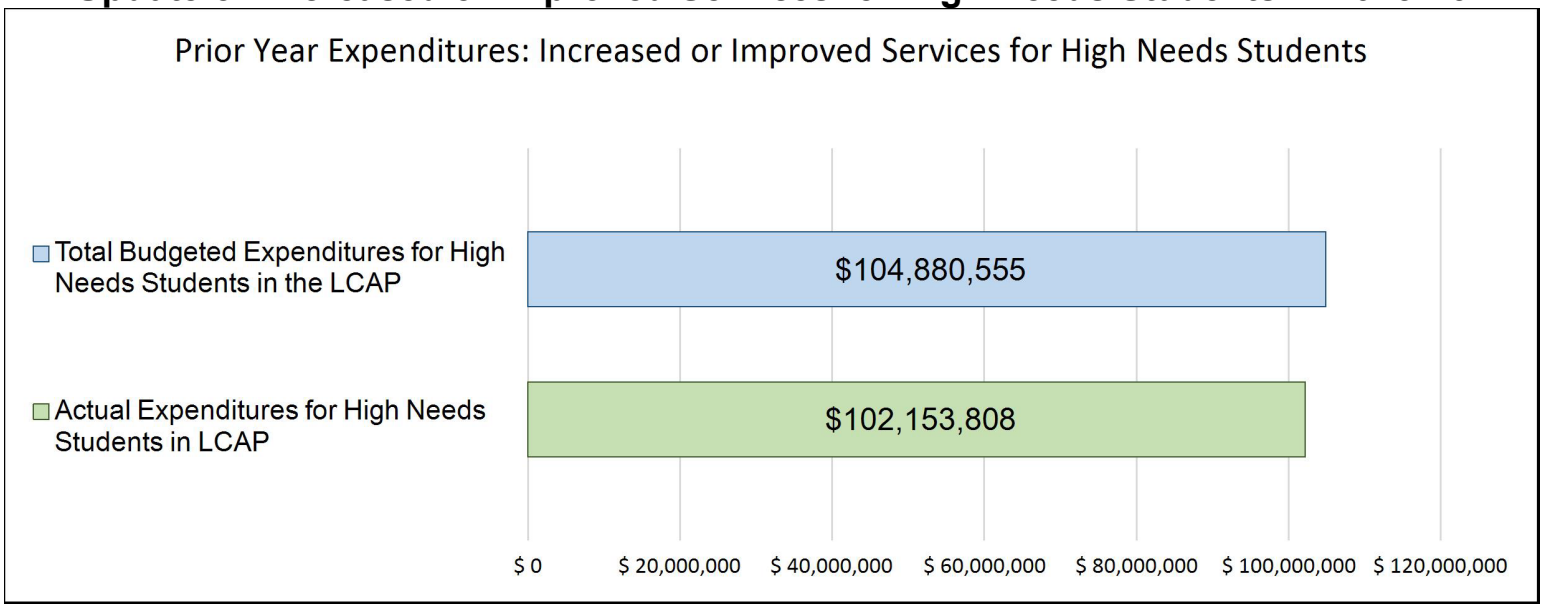
These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families.

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

In 2026-27, San Juan Unified School District is projecting it will receive $80,969,642 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 $91,820,024 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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 2025-26, San Juan Unified School District's LCAP budgeted $104,880,555 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent $102,153,808 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of $2,726,747 had the following impact on San Juan Unified School District’s ability to increase or improve services for high needs students:

Actual 2025-26 expenditures are preliminary. The final numbers for the year will be available in August 2026. Looking across goals 1-3, the difference between our planned expenditures and preliminary actual expenditures was due to staffing and substitute shortages, as well as shifts in funding to sources outside of the LCAP. Material differences from planned expenditures are defined as 10% and a $10,000 minimum difference, and the impact of the difference in funding results in carryover funding for the upcoming 2026-27 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	Gwyn Dellinger Director, Student Learning Assistance	gwyn.dellinger@sanjuan.edu 916-971-7202

Plan Summary [2026-27]

General Information

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

SJUSD has 65 schools, employs approximately 5,700 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 60.6% 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 Encina High, Greer Elementary, Katherine Johnson Middle, La Entrada Continuation, La Vista Center, and San Juan High.

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 has implemented targeted LCAP actions to mitigate the impact of disrupted learning by leveraging LREBG funds to strengthen student outcomes across all school sites.

As of October 1, 2025 (CALPADS Census Day), there are approximately 39,200 TK-12 students enrolled. Our diverse student population includes socioeconomically disadvantaged (SED) youth - 58.7%, English learners (EL) - 22.2% and Long Term English Learners (LTEL) - 3%, students with disabilities (SWD) - 14.7%, homeless youth (HM) - 4.4%, and foster youth (FY) - 0.3%. Our ELs speak the following languages: Spanish - 20.6%, Farsi (Persian) - 32.9%, Pashto - 18.3%, Russian - 11.2%, Arabic - 2.9%, Ukrainian - 4.6%,, and other non-English - 9.5%. By ethnicity, San Juan students identify as White - 43.8%, Hispanic - 25.9%, Asian - 14.5%, African American - 5.7%, Filipino - 0.8%, Pacific Islander - 0.7%, American Indian or Alaskan Native - 0.3%, and two or more races - 8.3%.

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 2025 Dashboard.

Successes:

- Increased English Language Arts (ELA) proficiency for the following student groups: Filipino, American Indian or Alaska native, and Hispanic.
- Increased mathematics proficiency for the following student group: Filipino.
- Increased English learner reclassification rate to Fluent English Proficient.
- College and career readiness rates increased for the following student groups: Filipino, students with disabilities, and Black or African American.
- Chronic absenteeism rates reduced overall, especially for the following student groups: Filipino student group, Asian and White
- Increased graduation rates overall, especially for the following student groups: Hispanic, Two or More Races, Socio-economically Disadvantaged, and White.
- Suspension rates reduced overall, especially for the following student groups: Filipino, Asian, and White

Challenges:

- Decreased ELA proficiency for the following student groups: Homeless, Asian, and Pacific Islander.
- Decreased math proficiency for the following student groups: Homeless, Asian, and Pacific Islander.
- Maintained English learner progress towards English language proficiency.
- Decreased college and career readiness rates overall, especially for the following student groups: Foster Youth, Asian, English Learners, Hispanic, Homeless, Long-Term English Learners, Socioeconomically Disadvantaged, and White
- Increased chronic absenteeism rate for the following student groups: Black/African American, Foster Youth, American Indian or Alaska Native, and Long-Term English Learner.
- Decreased graduation rates for the following student groups: Asian, Filipino, Long-Term English Learners

- Increased suspension rate for the following student group: Pacific Islander.
- Lowest Performing Student Groups by California School Dashboard Indicator:
    - American Indian or Alaska Native: chronic absenteeism
    - Black or African American: chronic absenteeism, mathematics
    - English Learner: English language arts, mathematics
    - Foster Youth: graduation, chronic absenteeism, college/career
    - Homeless: English language arts, mathematics
    - Long Term English Learner: chronic absenteeism
    - Native Hawaiian or Pacific Islander: mathematics
    - Students with Disabilities: mathematics

As required for the three-year LCAP, SJUSD continues to address the challenges of student groups and schools identified by the 2023 (see Addendum B), 2024 (see Addendum D), and 2025 (see Addendum F) Dashboards 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: actions 1.25, 1.26, and 1.32
- Integrated English language development (ELD) professional learning focused on addressing the needs of Long-Term English Learners: actions 1.20 and 1.22
- Building disciplinary language, reading, and writing skills aligned to the ELA and ELD standards: actions 1.27 and 1.30
- Early identification of students at risk or in need of additional assessment and intervention in reading: action 1.28

Mathematics:

- Professional learning opportunities focused on evidence based early numeracy instruction: action 2.21
- Expanding support for math intervention opportunities for elementary students: action 1.12
- Additional middle and high school math sections to provide differentiated instruction in smaller groups: actions 1.19 and 1.25

English Learner Progress:

- Offering research-based instructional strategies to accelerate English language acquisition while teaching academic content: actions 1.20 and 1.22
- Targeted listening, speaking, reading, and writing support for English learners aligned to the domains assessed on the ELPAC: action 1.23
- Explicit language instruction through integrated and designated ELD: action 1.24

Long Term English Learners (LTEL):

- Actions related to English learners: 2.21, 1.12, 1.25
- LTEL Journalism Pilot Curriculum: 1.22

Graduation and College/Career Readiness:

- Mentoring focused on providing wraparound services: actions 1.3, 2.2, and 2.20
- Counseling and support in developing 4-year graduation plans using Naviance: action 1.40
- Credit recovery options such as Apex, extended year intersession, and independent study: actions 2.7, 2.9, and 2.10
- Special outreach, recruitment, and opportunities for priority student groups such as Advancement Via Individual Determination (AVID) and Career Technical Education (CTE): actions 1.7 and 1.8

Chronic Absenteeism:

- Expanding the Attendance Academy at elementary and middle schools to provide targeted support services: action 2.17
- Supporting transportation for homeless and foster youth students: action 2.18
- Supporting families and students who were chronically absent in the prior year with district resources: actions 2.11 and 2.16
- Supporting schools with analyzing attendance metrics, creating site attendance improvement plans, and implementing attendance interventions based on a tiered model: actions 2.12, 2.17, and 2.20
- Increasing the number of site habitual truancy and chronic absenteeism conferences, and district Student Attendance Review Board meetings: actions 2.17 and 2.20

Suspension Rates:

- Providing training on neuroscience and evidence-based practices to assist with creating warm and welcoming environments: action 3.17
- Implementing effective teaming practices: actions 3.7, 3.18, and 3.32
- Implementing interventions and alternative practices to suspension: action 3.20

The following actions are supported by unexpended LREBG funds:

- Goal 1 - Student Achievement and Implementation of State Standards: actions 1.22 and 1.26.
- Goal 2 - Student Engagement and Course Access: actions 2.2 and 2.25
- Goal 3 - School Conditions, Climate, and Family Engagement: actions 3.17, 3.18, 3.43, and 3.53

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

San Juan Unified met the criteria for Differentiated Assistance in 2025 for the following two student groups:

- African American: ELA, math, chronic absenteeism
- Foster Youth: chronic absenteeism, 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 including LTEL Network and Support.

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.

The Local Educational Agency (San Juan Unified) provides structured and ongoing support to each eligible school, currently only La Entrada Alternative, in the development and implementation of its Comprehensive Support and Improvement (CSI) plan. Each identified school is supported by a dedicated sponsorship team composed of site administrators, district administrators, and key instructional and support staff. This team meets regularly to review multiple measures of data, including Dashboard indicators, local assessments, graduation data, attendance, and student group performance, to ensure planning is grounded in a thorough and accurate needs assessment. The sponsorship team collaborates with the school to identify root causes, prioritize areas of need, and select evidence-based strategies aligned to student needs. Schools also engage educational partners throughout the process. Input from the School Site Council, parents, and other stakeholders is actively incorporated to ensure the plan reflects community priorities and promotes shared ownership of improvement efforts. The team is aware of the unique challenges that alternative schools face. The district further supports schools by providing technical assistance, guidance on allowable use of funds, alignment to the LCAP and district strategic goals, and ongoing progress monitoring. Regular check-ins ensure that implementation remains focused, adjustments are made based on data, and resources are equitably allocated to support improved outcomes for all students, particularly those student groups that led to CSI identification.

Monitoring and Evaluating Effectiveness

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

The LEA will monitor and evaluate each Comprehensive Support and Improvement (CSI) plan through a structured cycle of data review, implementation checks, and partner engagement. Each CSI school's sponsorship team—comprised of district administrators, site leadership, and key staff—meets regularly to review leading and lagging indicators aligned to the goals of the plan. These include annual Dashboard measures (e.g., graduation rate, academic performance, English learner progress, chronic absenteeism, and suspension rate), as well as local data such as course completion, credit accrual, D and F rates, and attendance trends. For schools identified due to graduation rate, student-level progress toward meeting graduation requirements is closely monitored. Metrics such as credit accrual, A–G completion, course pass rates, and on-track indicators are reviewed frequently. In addition, student contacts with counselors and academic advisors are tracked to ensure timely intervention, individualized graduation planning, and connection to appropriate supports. This monitoring allows the school to respond quickly when students fall off track and to provide targeted academic and social-emotional support.

Progress toward identified outcomes is reviewed at least quarterly to determine whether strategies are being implemented with fidelity and producing the intended impact. The LEA uses checks for understanding and student group data to ensure that improvement efforts are accelerating outcomes for the student groups that led to CSI identification. When data indicate insufficient progress, the sponsorship team works with the school to adjust strategies, reallocate resources, or provide additional technical assistance.

The LEA also ensures alignment between the CSI plan, the School Plan for Student Achievement (SPSA), and the LCAP to promote coherence and sustainability. Updates are shared with the School Site Council and educational partners to maintain transparency and continuous refinement. This ongoing monitoring cycle supports continuous improvement and positions schools to meet established exit criteria.

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
2024-27 EDUCATIONAL PARTNERS STUDENTS: African American American Indian Education Program (AIEP) Black Student Unions: High School, Middle School Districtwide Thought Exchange Elementary School English Learner Student Leadership 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	Between September 2025 and February 2026, San Juan Unified School District engaged students, families, staff, and community partners. 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
Superintendent’s Student Advisory Council (SSAC) FAMILIES: African American American Indian Education Program (AIEP) Career Technical Education (CTE) Advisory Committee Community Advisory Committee (CAC) 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's Parent Advisory Committee (SPAC) Talleres Familiares Whole School, Whole Community, Whole Child Council STAFF: African American Attendance Improvement Program Bilingual Instructional Assistants California School Employee Association (CSEA) District Interpreters Districtwide Thought Exchange English Language Development Family and Community Engagement (FACE) Foster Youth McKinney Vento (Homeless) Multi-Tiered System of Supports (MTSS) Neighborhood/Parent Liaisons Prevention Services	

Educational Partner(s)	Process for Engagement
SAFE Schools San Juan Administrators Association (SJAA) San Juan Confidential San Juan Professional Educators Coalition (SJPEC) San Juan Supervisors Association (SJSA) San Juan Teachers Association (SJTA) School Community Resource Assistants School Community Refugee Specialists Special Education Instructional Assistants Special Education Staff Teamsters White House Counseling COMMUNITY PARTNERS • Aerospace Museum • Aging Up • Assistance League of Sacramento • Atrium 916 • Black Girl's Support Network • Black Youth Leadership Project • California Civil Rights Department • Carmichael Homeless Assistance Resource Team • Citrus Heights Kiwanis • Counsel of American Islamic Relations • Court Appointed Special Advocates (CASA) Sacramento • Early Academic Outreach Program, UCDavis • Foster Hope Sacramento • Girl's Empowerment Mentoring and Support (GEMS) • Health Education Council • Improve Your Tomorrow • International Rescue Committee • Jewish Community Relations Council • Junior Achievement of Sacramento • Justice to Jobs • Lao Family Community Development • LEGO Education • Mission Oaks Recreation Park District • Mutual Assistance Network	

Educational Partner(s)	Process for Engagement
• National Association for the Advancement of Colored People (NAACP) • PRIDE Industries • PRO Youth and Families • Project Optimism • Refugee Enrichment & Development Association • Sacramento Area Congregations Together • Sacramento Area Youth Speaks • Sacramento Food Bank & Family Services • Sacramento Kids Dentistry • Sacramento Kindness Campaign • Sacramento Municipal Utility District • Sacramento Public Library • Sacramento Racial Equality Alliance • San Juan Education Foundation • Sayonara Center • Schools First Federal Credit Union • Shingle Springs Tribal Temporary Assistance for Needy Families • Superior Sports • The COVE: A Family Community Center • TRIO Student Support Services • United College Action Network • United Way • WeEMBRACE • World Relief Sacramento • Youth Development Network	
DISTRICT SPECIAL EDUCATION LOCAL PLAN AREA: Special Education Local Plan Area (SELPA)	Ongoing consultation with the SELPA director occurred throughout the year to plan and ensure that actions are consistent with both the Annual Assurances Support and Compliant and Improvement Monitoring plans. Consultation began in July 2025, and the SELPA reviewed relevant sections of the plan and provided input to support coordination of services and compliance with applicable requirements prior to committee presentations of the draft in May 2026.

Educational Partner(s)	Process for Engagement
SCHOOLS RECEIVING EQUITY MULTIPLIER FUNDING: • Encina High • Greer Elementary • Katherine Johnson Middle • La Entrada Continuation • La Vista Center • San Juan High	Between March 4, 2026, and April 25, 2026, 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 outreach and communication strategies to differentiate their approach and maximize participation. This included surveys, listening sessions, 1:1 and group conversations. Collective input was used to help identify the unique needs of students and influenced the development of 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) • Superintendent's Parent Advisory Committee (SPAC) • Superintendent's Student Advisory Council (SSAC)	On May 21, 2026, a draft plan of the LCAP was presented to parents/guardians and student members of the Local Control and Accountability Parent Advisory Committee (LCAP PAC). On May 7, 2026, a draft of the LCAP was presented to the District English Learner Advisory Committee (DELAC). 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. In January and February of 2026, the Superintendent's Parent Advisory Committee and Student Advisory Council provided input to inform actions and services included in the 2026–27 LCAP. The draft LCAP was posted on the district LCAP website on May 21, 2026, to allow for public review and comment prior to the public hearing on June 09, 2026. On June 23, 2026, 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.

Educational partner input gathered throughout the 2025–26 school year directly influenced the refinement of actions, services, and investments included in the 2026–27 LCAP. Through ThoughtExchange engagement, focus groups, LCAP Parent Advisory Committee discussions, SELPA collaboration, and climate survey results, several consistent priorities emerged. Across partner groups—including students, families, staff, and community members—there was strong and repeated emphasis on maintaining direct student supports, particularly instructional assistance, academic intervention, and access to caring adults on campus. These priorities were reflected in the

decision to sustain key Expanded Learning Opportunity (ELO)-funded supports beyond the life of that funding source, including maintaining over 120 Instructional Assistant positions, preserving intervention teacher staffing at elementary and middle schools, and continuing integrated math supports at the secondary level. These actions demonstrate a clear alignment to Goal 1, where educational partners consistently identified academic support and access to intervention as among the most valued and impactful strategies for improving student outcomes.

In addition, educational partners highlighted the importance of student connection, belonging, and family engagement as critical components of student success. Feedback from the LCAP Parent Advisory Committee and student groups elevated peer mentorship opportunities and expanded access to family-centered supports as high-value strategies. As a result, the district expanded peer mentorship programming and increased Family and Community Engagement (FACE) outreach, particularly at the secondary level, to strengthen relationships with families and improve communication. Input from families also emphasized the importance of accessible health resources and community partnerships, which informed increased outreach related to oral health services and coordination with community-based organizations. These refinements are reflected in Goal 3 actions and demonstrate how educational partner input shaped both the prioritization and expansion of services designed to improve school climate, student well-being, and family engagement.

Overall, the LCAP reflects a consistent throughline from educational partner feedback to action—prioritizing the continuation of high-impact academic supports, strengthening systems of connection and belonging, and expanding meaningful engagement with families and community partners. District focus teams and the Special Education Local Plan Area (SELPA) team reviewed and monitored 2025-26 LCAP actions, metrics, and expenditures throughout the year. Additionally, LCAP PAC provided perspectives and insights, educational partner key themes, and climate survey results were used to support the planning and development of the 2026-27 LCAP. Listed here are the key themes that emerged through our engagement process: communication and engagement, mental health and well-being, staff support and coaching, safety and school climate, and academic support. Please see goals 1-9 for specific actions, metrics, and expenditures that were informed by educational partner feedback.

Specific refinements based on educational partner feedback collected in 2025-26:

- Maintained 120+ Instructional Assistant positions formerly funded with Expanded Learning Opportunity (ELO), a funding source that expired (staff and student feedback) - action 1.26
- Maintained 1 FTE Intervention Teacher at each elementary and middle school sites, formerly funded with Expanded Learning Opportunity (ELO), a funding source that expired (staff and student feedback) - action 1.12
- Maintained secondary Integrated Math support formerly funded with Expanded Learning Opportunity (ELO), a funding source that expired (staff and student feedback) - action 1.35
- Expanded peer mentorship programs as recommended by LCAP Parent Advisory Committee and Student Advocates - actions 3.38 and 3.54
- Increased outreach related to oral health and community partners as advised by LCAP Parent Advisory Committee - actions 3.14 and 3.48
- Increased Family and Community Engagement (FACE) outreach to secondary sites in support of parent engagement (LCAP Parent Advisory Committee and parent feedback) - action 3.48

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	2024-25 Overall: -32 points Disparity: 88.4 points AA: -83.2 points AI: -45.1 points AS: -64.9 points EL: -98.5 points FI: 23 points FY: -96.1 points HIS: -44.2 points HM: -95.2 points LTEL: -120.4 points PI: -69.1 points SED: -60.3 points SWD: -96.3 points WH: -13.4 points TOM: -11 points	2025-26 Overall: -23.6 points	-5.4 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 FY: -157.2 points HIS: -81.3 points HM: -128.4 points LTEL: -173.9 points PI: -92.1 points	2023-24 Overall: -63.4 points Disparity: 124.3 points AA: -126 points AI: -98.2 points AS: -83.1 points EL: -116.3 points FI: -24.2 points FY: -141.2 points HIS: -85.2 points HM: -124.1 points	2024-25 Overall: -65.5 points Disparity: 103.4 points AA: -128.2 points AI: -94.2 points AS: -92.1 points EL: -118.5 points FI: -18.8 points FY: -132.6 points HIS: -82.8 points HM: -133.1 points	2025-26 Overall: -56.3 points	-6.2 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SED: -93.7 points SWD: -131.1 points WH: -36.2 points TOM: -48.1 points	LTEL: -187.7 PI: -93.7 points SED: -90.5 points SWD: -129.5 points WH: -41.1 points TOM: -47.8 points	LTEL: -168.9 points PI: -112.3 points SED: -92.8 points SWD: -127.3 points WH: -43 points TOM: -47.2 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%	2024-25 Overall: 28.3% Disparity: 28.3% AA: 11.2% AI: 8.3% AS: 18.7% EL: 2.1% FI: 41.6% FY: 15.4% HIS: 23.2% HM: 11.0% LTEL: 0% PI: 14.5% SED: 19.0% SWD: 9.1% WH: 35.6% TOM: 32.3%	2025-26 Overall: 33.9%	-2.6%
1.4	English Language Learner State Assessment: Percentage of English language learners who demonstrate progress as measured by the ELPAC.	2022-23 EL: 48.6% LTEL: 45.9%	2023-24 EL: 47.5% LTEL: 39.7%	2024-25 EL: 46.9% LTEL: 47.2%	2025-26 EL: 50.6% LTEL: 47.9%	-1.7%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	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%	2024-25 11.3%	2025-26 6%	0.3%
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%	2024-25 Overall: 41.6% Disparity: 35.3% AA: 24.4% AI: 30% AS: 39.6% EL: 13.4% FI: 57.8% FY: 6.3% HIS: 33.6% HM: 15.9% LTEL: 11.2% PI: 20% SED: 33.8% SWD: 11.4% WH: 47.7% TOM: 46.5%	2025-26 Overall: 42.5%	1.1%
1.7	A-G Completion: Percentage of graduating seniors who meet the A-G college requirements.	2022-23 Overall: 41.2% Disparity: 33% AA: 26.7% AI: 42.9% AS: 50.2%	2023-24 Overall: 40.9% Disparity: 36.9% AA: 22.3% AI: 31.8% AS: 45.5%	2024-25 Overall: 38.3% Disparity: 28.1% AA: 24.9% AI: 45% AS: 34.8%	2025-26 Overall: 46%	-2.9%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	Dashboard Additional Reports - Met UC/CSU Requirements and CTE Pathway Completion	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%	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%	EL: 11.5% FI: 62.2% FY: 10.5% HIS: 31.9% HM: 15.4% LTEL: 14.8% PI: 23.8% SED: 31.7% SWD: 10.2% WH: 43% TOM: 44.1%		
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%	2024-25 Overall: 17.9% Disparity: 17.9% AA: 13.9% AI: 5% AS: 11.1% EL: 11.9% FI: 8.9% FY: 0% HIS: 17.9% HM: 11.2% LTEL: 21.9% PI: 0% SED: 17.1% SWD: 15% WH: 20.5% TOM: 20.1%	2025-26 Overall: 18%	1.9%
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.	2022-23 Overall: 8.4% Disparity: 5.9% AA: 7.5% AI: 7.1% AS: 10.2% EL: 5.3%	2023-24 Overall: 9% Disparity: 9% AA: 5.6% AI: 22.7% AS: 11.2% EL: 4.8%	2024-25 Overall: 9.8% Disparity: 9.8% AA: 5.8% AI: 0% AS: 7% EL: 5%	2025-26 Overall: 9.4%	1.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - College/Career Measures Only Report and Data	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%	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%	FI: 6.7% FY: 0% HIS: 7.7% HM: 4.6% LTEL: 5.5% PI: 0% SED: 8.2% SWD: 4% WH: 12.5% TOM: 9.8%		
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% TOM: 17.0%	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% TOM: 30.6%	2024-25 Overall: 45.2% Disparity: 45.2% AA: 31.7% AI: 50% AS: 45% EL: 33.8% FI: 50% FY: 0% HIS: 35.8% HM: 41% LTEL: 40% PI: 75% SED: 39.4% SWD: 19.5% WH: 48.8% TOM: 48.9%	2025-26 Overall: 24.2%	22%
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.	2022-23 Overall: 9.6% Disparity: 9.6% AA: 8.8% AI: 0.0% AS: 47.1% EL: 5.8% FI: 10.0%	2023-24 Overall: 9.4% Disparity: 9.4% AA: 17.2% AI: 0% AS: 42.9% EL: 1.7% FI: 5%	2024-25 Overall: 9.4% Disparity: 9.4% AA: 7.3% AI: 16.7% AS: 34.9% EL: 2.7% FI: 34.6%	2025-26 Overall: Maintain Level	-0.2%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - College/Career Measures Only Report and Data	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%	FY: 0% HIS: 5.4% HM: 2% LTEL: 5% PI: 25% SED: 7% SWD: 4.2% WH: 4.5% TOM: 12.2%	FY: 0% HIS: 5.8% HM: 7.7% LTEL: 0% PI: 0% SED: 9.2% SWD: 4.9% WH: 5.3% TOM: 6.4%		
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 California Assessment of Student Performance and Progress (CAASPP) Results	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% WH: 58.1% TOM: 47.9%	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% WH: 54.9% TOM: 63.3%	2024-25 Overall: 44.5% Disparity: 39.5% AA: 29.3% AI: 16.7% AS: 57.4% EL: 8.1% FI: 65.4% FY: 100% HIS: 65.4% HM: 33.3% LTEL: 5% PI: 50% SED: 38.9% SWD: 39% WH: 46.8% TOM: 48.9%	2025-26 Overall: 54.2%	-8.7%
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	2022-23 Recently Adopted Academic Standards and/or Curriculum Frameworks: 3.7/5 Other Adopted Academic Standards: 3.6/5	2023-24 Recently Adopted Academic Standards and/or Curriculum Frameworks: 4.5/5	2024-25 Recently Adopted Academic Standards and/or Curriculum Frameworks: 4.7/5	2025-26 Maintain levels	1.0 points 0.4 points 0.3 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	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	Support for Teachers and Administrators: 4/5	Other Adopted Academic Standards: 3.6/5 Support for Teachers and Administrators: 4/5	Other Adopted Academic Standards: 4/5 Support for Teachers and Administrators: 4.3/5		

Goal Analysis [2025-26]

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

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

No substantive differences to the actions as planned

Successes:

- Expanded Advancement Via Individual Determination (AVID) course offerings due to increased student interest: action 1.7
- Successful adoption of a new math curriculum supported by a robust professional learning plan that builds strong staff readiness for implementation: action 1.18
- Meeting the district strategic goal for reclassification of Long-Term English Learner students through systematic programming: action 1.27
- Students are helping schools design student civic groups with San Juan Unified teachers speaking at the Civic Summit: action 1.31

Challenges:

- Hiring challenges: action 1.26
- Changes in student interests and needs for summer programming: action 1.13
- Program adjustments due to increased or decreased participation rates: actions 1.7, 1.11, 1.14, and 1.39

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 1.6, 1.7, 1.11, 1.13, 1.14, 1.19, 1.26, 1.32, 1.33, and 1.39 for the following reasons:

- Online resources at reduced cost to printed materials: action 1.6
- Added AVID section due to increased interest: action 1.7
- Lower than expected enrollment: action 1.11
- Shift in student interest and need for credit recovery programs: action 1.13
- Increased enrollment with available funding from non-LCFF resources: action 1.14
- Lower than expected staffing costs due to staff on leave: action 1.19
- Staff vacancies: action 1.26
- Other funding available for curriculum: action 1.32
- Staffing shift from another LCAP action: action 1.33
- Lower than expected participation: action 1.39

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 2024-25, the overall rate decreased and the disparity rate decreased. Filipino and foster youth student groups had the largest increase. Asian 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: 1.2, 1.9, 1.11, 1.12, 1.14, 1.17, 1.26, 1.29, 1.30, 1.32, and 1.41.

Mathematics State Assessment: Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. Filipino and foster youth student groups had the largest increase. Asian 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: 1.2, 1.9, 1.11, 1.12, 1.13, 1.14, 1.17, 1.18, 1.19, 1.26, 1.35, and 1.41.

Science State Assessment: Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. Foster youth and Hispanic student groups had the largest increase. Asian and American Indian/Alaskan native 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, 1.14, and 1.37.

English Language Learner State Assessment: Between 2022-23 and 2024-25, the overall rate decreased English learners and increased for long-term English learners. We have not yet met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.1, 1.15, 1.20, 1.21, 1.22, 1.23, 1.24, 1.25, and 1.41.

English Language Learner Reclassification: Between 2022-23 and 2024-25, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.1, 1.11, 1.20, 1.21, 1.22, 1.23, 1.24, 1.25, and 1.27.

College and Career Indicator (CCI Rate): Between 2022-23 and 2024-25, the overall rate increased and the disparity rate decreased. Filipino and socio-economically disadvantaged student groups had the largest increase. Asian 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: 1.3, 1.5, 1.6, 1.7, 1.31, 1.33, 1.39, 1.40, and 1.41.

A-G Completion: Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. American Indian/Alaskan native and Filipino student groups had the largest increase. Asian 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: 1.27 and 1.34.

CTE Completion: Between 2022-23 and 2024-25, the overall rate increased and the disparity rate increased. Homeless and white student groups had the largest increase. American Indian/Alaskan native and Pacific Islander student groups had the largest decrease. We have not yet met our 3-year target outcome. The LCAP action that contributed to this outcome includes: 1.08.

A-G and CTE Completion: Between 2022-23 and 2024-25, the overall rate increased and the disparity rate increased. Homeless and white student groups had the largest increase. Filipino 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: 1.08, 1.27, and 1.34.

College and Career Indicators (AP Exam Performance): Between 2022-23 and 2024-25, the overall rate increased and the disparity rate increased. American Indian/Alaskan Native and Pacific Islander student groups had the largest increase. Foster youth student group had the largest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 1.4, 1.16, and 1.38.

College and Career Indicators (IB Exam Performance): Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. American Indian/Alaskan native and Pacific Islander student groups had the largest increase. Asian 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: 1.4, 1.16, and 1.38.

College and Career Indicators (Early Assessment Program): Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate increased. Foster youth and Hispanic student groups had the largest increase. Asian and English learner 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: 1.2, 1.7, 1.9, 1.16, and 1.41.

Implementation of State Academic Standards: Between 2022-23 and 2024-25, 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.

Actions 1.2, 1.12, and 1.33 have changed action title to better align with the intent of the action

Actions 1.12, 1.22, and 1.33 have changed action description to better align with the intent of the action

Previous actions 1.9, 1.13, 1.15, 1.16, 1.19, and 1.25 have been eliminated to improve services offered through other actions

Previous actions 1.1 and 1.35 have been eliminated and restructured into action 1.41 to consolidate district supports for continuous improvement

Previous action 1.34 is now action 1.1

Previous action 1.39 is now action 1.9

Previous action 1.40 is now action 1.13

Previous action 1.37 is now action 1.15

Previous action 1.36 is now action 1.16

Previous action 1.38 is now action 1.19

Previous action 1.41 is now action 1.25

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	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
1.2	Elementary K-8 Directors	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	$339,913.00	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	$310,421.00	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

Action #	Title	Description	Total Funds	Contributing
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	$489,485.00	Yes
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	$2,351,183.00	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	$4,264,413.00	Yes
1.9	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

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	$1,643,302.00	Yes
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	$4,544,085.00	Yes
1.12	TK-8 Core Subject Area Intervention	Allocate and expand certificated personnel to address TK-8 learning needs, with an emphasis on unduplicated students, in core subject area essential standards including elementary/TK-8 intervention teachers Student Group Focus: EL, LI, FY, HM	$7,575,429.00	Yes
1.13	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 Student Group Focus: EL, LI	$20,000.00	Yes
1.14	Camp Invention	Summer program provides hands-on vocabulary rich experiences for students to learn science, technology, and math concepts Student Group Focus: LI	$1,250,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.15	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	$160,343.00	Yes
1.16	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	$2,412,547.00	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
1.19	Advanced 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

Action #	Title	Description	Total Funds	Contributing
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 differentiated for English leaners (EL) and long term English learners (LTEL) 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, *LTEL*	$14,268,503.00	Yes
1.22	English Language Development (ELD) Staff Coaching	LREBG Action Staff to provide personalized support to teachers of English learner (EL) and *long term English learner* (*LTEL*) students including 1:1 coaching, mentorship, establishing cohorts, modeling lessons, and programmatic shifts based on identified differentiated assistance Student Group Focus: EL, *LTEL* LREBG funds supporting this action: $194,062 Identified need: instructional improvement - English Language Arts (ELA) and Mathematics Academic Performance indicators show performance gaps that remain below the state standard	$936,696.00	Yes
1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Oversee EL compliance (Reclassified Fluent English Proficient, follow-ups) and ELPAC training and administration district-wide Student Group Focus: EL	$705,711.00	Yes

Action #	Title	Description	Total Funds	Contributing
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	$698,450.00	Yes
1.25	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: see Addendum B	$6,550,405.00	Yes
1.26	Instructional Assistants to Support TK-2 Classrooms	LREBG Action Recruit, hire, increase and retain Instructional Assistants (IAs) to support TK-2 classrooms with academic progress Student Group Focus: EL, LI, FY, HM LREBG funds supporting this action: $367,293 Identified need: early learning - learning loss in primary grades, emerging skill gaps among EL and SED students, and reduced adult-to-student instructional capacity in high-needs schools	$7,710,463.00	Yes

Action #	Title	Description	Total Funds	Contributing
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
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	$165,250.00	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	$78,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
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
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	$79,600.00	Yes
1.33	Secondary Directors	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	$532,227.00	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%	2024-25 Overall: 22.5% Disparity: 26% AA: 44.8% AI: 38.9% AS: 16.7% EL: 21.9% FI: 11% FY: 44.2% HIS: 27.6% HM: 48.5% LTEL: 35.2% PI: 43.3% SED: 27.5% SWD: 29.6% WH: 17.9% TOM: 24.2%	2025-26 Overall: 27.2%	-6.2%
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 SED: 16.7 days SWD: 19.1 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 SED: 14.9 days SWD: 17 days	2024-25 Overall: 13.2 days Disparity: 10.4 days AA: 19.4 days AI: 18 days AS: 10.6 days EL: 12.3 days FI: 10 days FY: 18.2 days HIS: 14.7 days HM: 23.6 days LTEL: Unavailable in report PI: 19.9 days SED: 14.6 days	2025-26 Overall: 13.7 days	-1.5 days

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		WH: 13.6 days TOM: 15.5 days	WH: 12.2 days TOM: 14 days	SWD: 16.9 days WH: 12.2 days TOM: 13.7 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%	2024-25 Overall: 6.6% Disparity: 20.1% AA: 13.2% AI: 15% AS: 7.1% EL: 13.9% FI: 4.5% FY: 26.7% HIS: 7.6% HM: 16.4% LTEL: Unavailable in report PI: 10% SED: 7.6% SWD: 10.2% WH: 5.4% TOM: 5%	2025-26 Overall: 7.5%	-2.4%
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	2024-25 5 students	2025-26 Maintain level	-5 students
2.5	Graduation Rate: Percentage of students who graduate high school within 4 or 5 years.	2022-23 Overall: 86.7% Disparity: 16.5% AA: 77.6% AI: 85.7%	2023-24 Overall: 85.7% Disparity: 29.7% AA: 75.4% AI: 77.3%	2024-25 Overall: 88.1% Disparity: 30.2% AA: 79.8% AI: 85%	2025-26 Overall: 87.7%	1.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - Graduation Indicator	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%	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%	AS: 82.7% EL: 76.6% FI: 88.9% FY: 57.9% HIS: 87.5% HM: 70.8% LTEL: 85.2% PI: 76.2% SED: 86.4% SWD: 73% WH: 90.4% TOM: 91.7%		
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%	2024-25 Overall: 94.8% Disparity: 3.5% AA: 93.2% AI: 93.4% AS: 91.3% EL: 91.3% FI: 97.6% FY: 97.3% HIS: 95.0% HM: 93.9% LTEL: Unavailable in report PI: 94.2% SED: 93.9% SWD: 94.7% WH: 96.1% TOM: 94.9%	2025-26 Overall: 94%	1.6%
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	2022-23 Overall: 94.5% Disparity: 22.3% AA: 93.0% AI: 95.0%	2023-24 Overall: 93.9% Disparity: 18.7% AA: 94.4% AI: 92.1%	2024-25 Overall: 91.2% Disparity: 21.6% AA: 92.2% AI: 92.3%	2025-26 Overall: 96%	-3.3%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	language arts, mathematics, science, social science, and physical education. California School Dashboard Local Performance Indicator - Access to a Broad Course of Study	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%	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%	AS: 93.0% EL: 87.1% FI: 93.1% FY: 100% HIS: 90.8% HM: 90.1% LTEL: 88.3% PI: 89.6% SED: 91.3% SWD: 69.6% WH: 90.6% TOM: 92.0%		
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 Performance Indicator - Access to a Broad Course of Study	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%	2024-25 Overall: 86.0% Disparity: 29.6% AA: 81.7% AI: 81.0% AS: 79.3% EL: 72.9% FI: 87.5% FY: 80.0% HIS: 86.8% HM: 72.5% LTEL: 79.4% PI: 84.0% SED: 83.6% SWD: 56.4% WH: 87.3% TOM: 88.6%	2025-26 Overall: 92%	-4.4%

Goal Analysis [2025-26]

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

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

No substantive differences to the actions as planned

Successes:

- Foster youth students showed growth in understanding college and career pathways and increased confidence navigating professional environments through a two day hands-on job shadow event: action 2.5
- Physical Education Professional Learning has resulted in new course offerings and improved grading models: action 2.19
- Transportation was supported where students have school of origin rights resulting in increased attendance for vulnerable students: action 2.18

Challenges:

- Reduced funding from other sources: action 2.1
- Delay in processing summer timecards from the prior year resulted in expenditures increasing timecard costs in the current fiscal year: actions 2.9, 2.10
- Program adjustments based on increased participation: 2.10

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 2.3, 2.6, 2.10, 2.11, 2.17, 2.22, 2.24, and 2.25 for the following reasons:

- Staffing shift to another funding source: action 2.3
- Staffing shift from another funding source: action 2.6
- Higher than expected participation in seat-based program: action 2.10
- Staff vacancies: actions 2.11, 2.17, and 2.25
- Lower than expected staffing costs: actions 2.22 and 2.24

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 2024-25, the overall rate decreased and the disparity rate decreased. Socio-economically disadvantaged and students with disabilities student groups had the largest decrease. Foster youth student group has seen the largest increase. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.1, 2.12, 2.15, 2.16, 2.17, 2.18, and 2.20.

Attendance: Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate increased. Socio-economically disadvantaged and students with disabilities student groups had the largest decrease. Asian and Pacific Islander student group had the smallest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.1, 2.2, 2.5, 2.12, 2.15, 2.16, 2.17, and 2.18.

High School Dropout Rate: Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. African American and homeless student groups had the largest decrease. American Indian/Alaskan Native and foster youth student groups had the largest increase. We have met our 3-year target outcome. The LCAP action that contributed to this outcome includes: 2.8.

Middle School Dropout Rate: Between 2022-23 and 2024-25, the overall rate decreased. We have met our 3-year target outcome. The LCAP action that contributed to this outcome includes: 2.8.

Graduation Rate: Between 2022-23 and 2024-25, the overall rate increased and the disparity rate increased. Socio-economically disadvantaged and white student groups had the largest increase. Foster youth and students with disabilities student groups had the largest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.13, and 2.20.

Broad Course of Study (grades TK-5): Between 2022-23 and 2024-25, the overall rate increased and the disparity rate decreased. Foster youth and Filipino student groups had the largest increase. English learner and two or more races student groups had the smallest increase. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 2.19, 2.21,2.22, 2.23, 2.24, 2.25 and 2.26.

Broad Course of Study (grades 6-8): Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate decreased. Foster youth and homeless student groups had the largest increase. Filipino 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: 2.19, 2.21, 2.22, 2.23, 2.24, 2.25 and 2.26.

Broad Course of Study (grades 9-12): Between 2022-23 and 2024-25, the overall rate decreased and the disparity rate increased. Filipino and Pacific Islander student groups had the smallest decrease. English learner and homeless 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: 2.14, 2.19, 2.21, 2.22, 2.23, 2.24, 2.25 and 2.26.

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 2.4, 2.8, 2.11, 2.15, 2.13, 2.18, and 2.19 have changed action title to better align with the intent of the action

Actions 2.3, 2.4, 2.5 and 2.19 have changed action description to better align with the intent of the action

Previous Action 2.2 has been eliminated and restructured into action 2.3 to consolidate student group support

Action 2.2 has been assigned to a newly added action to consolidate counseling support from previous actions

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	$46,210.00	Yes
2.2	Additional School Counselor Support	LREBG Action Provide or expand site-based school counseling to address the need for additional support at assigned sites to strengthen student engagement through college and career, academic, and social-emotional supports, including targeted interventions for identified students Student Group Focus: EL, FY, LI, HM LREBG funds supporting this action: $308,631 Identified need: chronic absenteeism and behavioral support - chronic absence and suspension rates well above statewide averages	$2,492,089.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Credit Recovery for Foster Youth (FY)	Staff to meet with FY students to assess credits earned and credits needed to meet graduation requirements Student Group Focus: FY	$1,054,949.00	Yes
2.4	Equitable Access for Foster Youth	Provide qualifying students with equitable access to additional school district opportunities, resources, and support for extracurricular activities Student Group Focus: FY	$10,985.00	Yes
2.5	Foster Youth (FY) Advocacy	Social worker and school community worker meet with county workers, students, and caregivers to assess student needs. Services, materials, and supplies are provided, as appropriate and available 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	$1,454,798.00	Yes
2.7	Credit Recovery	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	$747,779.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.8	Technology to Support Inclusive Learning	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	$236,147.00	Yes
2.9	Summer School: Independent Study	Provide tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship. Student Group Focus: EL, LI	$197,669.00	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	$621,665.00	Yes
2.11	Additional High School Support	Additional Full-Time Equivalent (FTE) staff on high school sites to provide direct support to students Student Group Focus: EL, FY, LI, HM	$74,182.00	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	$50,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.13	Site-Based Counselor Allocation	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	$2,508,527.00	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	$643,941.00	Yes
2.15	McKinney-Vento (MKV) Basic Needs Support	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	$106,130.00	Yes
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	$462,187.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.18	Federally Mandated Transportation	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	Secondary Teacher on Special Assignment (TOSA): Physical Education	Provide professional learning opportunities focused on implementation of standards, curriculum, and instruction strategies that meet the needs of all students, equitable grading practices, and network collaboration Student Group Focus: EL, LI	$46,461.00	Yes
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: see Addendum B	$6,550,406.00	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	$95,606.00	Yes

Action #	Title	Description	Total Funds	Contributing
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	$134,801.00	Yes
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	$227,211.00	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	$232,123.00	No
2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	LREBG Action 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	$347,212.00	Yes

Action #	Title	Description	Total Funds	Contributing
		Student Group Focus: EL, LI LREBG funds supporting this action: $155,980 Identified need: instructional improvement - English Language Arts (ELA) and Mathematics Academic Performance indicators show performance gaps that remain below the state standard		
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	$402,478.00	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).

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
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%	2024-25 Overall: 4.8% Disparity: 11.9% AA: 10.8% AI: 6.8% AS: 4.4% EL: 4.8% FI: 2.3% FY: 16.7% HIS: 4.9% HM: 10.3% LTEL: 9.1% PI: 5.6% SED: 5.8% SWD: 6.8% WH: 4% TOM: 5.1%	2025-26 Overall: 5.4%	-0.9%
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% LTEL: Unavailable in report PI: 0.0% SED: 0.18%	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% LTEL: Unavailable in report PI: 0% SED: 0.09%	2024-25 Overall: 0.02% Disparity: 0.28% AA: 0.16% AI: 0.0% AS: 0.02% EL: 0.01% FI: 0% FY: 0% HIS: 0.01% HM: 0% LTEL: Unavailable in report PI: 0.3% SED: 0.03%	2025-26 Overall: Maintain level	-0.06%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		SWD: 0.17% WH: 0.05% TOM: 0.06%	SWD: 0.06% WH: 0.07% TOM: 0.03%	SWD: 0.03% WH: 0.02% TOM: 0%		
3.3	Connectedness: Percentage of parents/guardians, staff, and 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 Parents/Guardians: 77.9% Staff: 77.3% Students: 58.2%	2023-24 Parents/Guardians: 79.3% Staff: 76.1% Students: 58.2%	2024-25 Parents/Guardians: 79.8% Staff: 78.5% Students: 62.4%	2025-26 Parents/Guardians: 79% Staff: 79% Students: 60%	1.9% 1.2% 4.2%
3.4	Safety: Percentage of parents/guardians, staff, and 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 Parents/Guardians: 80.6% Staff: 76.8% Students: 60.7%	2023-24 Parents/Guardians: 82.0% Staff: 75.3% Students: 59.9%	2024-25 Parents/Guardians: 81.5% Staff: 78.3% Students: 62.4%	2025-26 Parents/Guardians: 82% Staff: 78% Students: 62%	0.9% 1.5% 1.7%
3.5	Parent and Family Engagement: District self-reflection ratings on the parent and family engagement tool in all three areas with a focus on parents of EL, LI, FY, SED, and SWD: (1) building relationships, (2)	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	2024-25 Relationships: 4.75/5 Partnerships: 4.5/5 Input: 4/5	2025-26 Relationships: 4.75/5 Partnerships: 4.5/5 Input: 4.5/5	1.0 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
	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%	2024-25 100%	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, Instructional Materials, Facilities	2022-23 100%	2023-24 100%	2024-25 100%	2025-26 100%	0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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: 85.8% Clear	2023-24 District: 88.3% Clear	2024-25 District: 86% Clear	2025-26 85% Clear	0.2%

Goal Analysis [2025-26]

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

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

Substantive differences:

- Support Center Leadership Team Stipends action was not implemented as written due to a change to the structure of staff assignments resulting in direct reporting to school sites: action 3.16

Successes:

- Navigate 360 supported alternatives to exclusionary discipline with notable reductions in suspension: action 3.20
- Supplemental hours to support students with exceptional needs have become integral to ensuring consistent services and are being considered as part of the regular workday: action 3.34
- Successful implementation and positive survey feedback will result in 50% more classrooms providing reading materials in multiple languages to students with barriers to reading materials: action 3.48
- San Juan's teacher residency at Alder Graduate School of Education has been noted as a leader in the region with the demographics of our residents closely matching the demographics of our students: action 3.49

Challenges:

- Hiring challenges: action 3.39
- Service agreements with community partners were not in place at the beginning of the school year: action 3.54
- Staffing adjustments based on decreased enrollment: actions 3.37 and 3.38

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 3.3, 3.5, 3.8, 3.11, 3.15, 3.27, 3.30, 3.34, 3.35, 3.37, 3.38, 3.52, 3.56, and 3.59 for the following reasons:

- Staff vacancies: actions 3.3, 3.11, 3.15, 3.56, and 3.38
- Not needed in 2025-26 due to no district-initiated absences: action 3.5
- Increase in vehicle maintenance and repair costs: action 3.8
- Reduction in district funding, site funding available: action 3.27
- Change in costs due to change in venue for events: action 3.30
- Funding shift due to hours shifting to staff scheduled workday: action 3.34
- Higher than expected staffing costs: actions 3.35 and 3.52
- Lower than expected enrollment: actions 3.37 and 3.38
- Change in costs due to contract not being renewed: action 3.59

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 2024-25, the overall rate decreased and the disparity rate decreased. Foster youth and long-term English learner student groups had the largest decrease. American Indian/Alaska Native and Filipino student groups had the smallest decrease. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.4, 3.13, 3.15, 3.16, 3.18, 3.27, 3.32, 3.33, 3.40, and 3.41.

Expulsion Rate: Between 2022-23 and 2024-25, the overall rate maintained and the disparity rate decreased. African American and foster youth student groups had the largest decrease. Pacific Islander or native Hawaiian students 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 2024-25, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.1, 3.2, 3.3, 3.4, 3.6, 3.7, 3.8, 3.9, 3.11, 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, and 3.59.

Safety: Between 2022-23 and 2024-25, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.2, 3.3, 3.4, 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 2024-2025, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.1, 3.5, 3.7, 3.8, 3.9, 3.10, 3.27, 3.35, 3.36, 3.37, 3.38, 3.39, 3.43, 3.45, 3.46, 3.48, and 3.59.

School Facilities: Between 2022-23 and 2024-25, 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 2024-25, the overall rate was maintained. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.31 and 3.52.

Credentialed Staffing: Between 2022-23 and 2024-25, the overall rate increased. We have met our 3-year target outcome. The LCAP actions that contributed to this outcome include: 3.12, 3.19, 3.49, 3.50, 3.51, and 3.53.

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 3.7, 3.14, 3.18, and 3.41 have changed action title to better align with the intent of the action

Actions 3.2, 3.7, 3.14, 3.18, 3.41, and 3.44 have changed action description to better align with the intent of the action

Previous action 3.52 has been eliminated and restructured into action 3.32 to consolidate district supports for continuous improvement

Previous actions 3.16, 3.19, 3.34, and 3.57 have been eliminated to improve services offered through other actions

Previous action 3.59 is now action 3.16 and has changed action description to better align with the intent of the action

Previous action 3.58 is now action 3.19

Previous action 3.56 is now action 3.52

Previous action 3.55 is now action 3.34

Metrics:

- Connectedness: Updated data set to include outcomes for Parents/Guardians and Staff
- Safety: Updated data set to include outcomes for Parents/Guardians and Staff

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 Student Group Focus: EL, FY, LI, HM	$1,099,690.00	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	$183,575.00	Yes
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	$1,928,074.00	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	$25,674.00	Yes

Action #	Title	Description	Total Funds	Contributing
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) / 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, 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
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	$449,342.00	Yes

Action #	Title	Description	Total Funds	Contributing
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	$108,283.00	No
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	$274,748.00	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

Action #	Title	Description	Total Funds	Contributing
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	$147,665.00	No
3.14	Preventative Health Services	Support Kindergarten Oral Health Assessment with referral to oral health resources and partnership with outside agency to provide vision screening, follow-up exams, glasses prescriptions, and glasses to students as needed Student Group Focus: LI	$312,041.00	Yes
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	$2,981,158.00	Yes
3.16	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 Student Group Focus: EL	$71,834.00	Yes
3.17	Behavior and Systems Support	LREBG Action 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	$1,415,420.00	Yes

Action #	Title	Description	Total Funds	Contributing
		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 LREBG funds supporting this action: $523,441 Identified need: chronic absenteeism and behavioral support - chronic absence and suspension rates well above statewide averages		
3.18	Social Worker Support for Schools	LREBG Action School Social Workers to provide social-emotional, behavioral, and attendance support to address barriers to student learning Student Group Focus: EL, FY, LI, HM LREBG funds supporting this action: $193,586 Identified need: chronic absenteeism and behavioral support - chronic absence and suspension rates well above statewide averages	$3,346,425.00	Yes
3.19	Student Voice	Engage in student listening sessions to amplify student concerns and needs. Hold summits for students to discuss the work they have engaged 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	$23,000.00	No Yes
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	$140,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
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 Student Group Focus: EL, LI	$15,000.00	Yes
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	$104,510.00	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

Action #	Title	Description	Total Funds	Contributing
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
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	$68,460.00	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	$163,601.00	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	$358,071.00	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	$352,239.00	Yes

Action #	Title	Description	Total Funds	Contributing
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 students to access general education core content with high quality instruction Student Group Focus: SWD	$98,065.00	No
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: see Addendum B	$6,550,405.00	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	$563,499.00	No
3.34	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	Additional IA hours allow for added staffing to work directly with students with disabilities on academics and social-emotional growth Student Group Focus: SWD	$33,865.00	No

Action #	Title	Description	Total Funds	Contributing
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)	$98,663.00	No
3.36	Translation and Interpretation	Provide information and communicate to students and families in home language Student Group Focus: EL	$1,139,711.00	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)	$292,616.00	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	$1,748,210.00	Yes
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	$61,513.00	Yes

Action #	Title	Description	Total Funds	Contributing
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	$507,912.00	Yes
3.41	Secondary Vice Principals	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 Student Group Focus: EL, LI	$1,253,757.00	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	$40,340.00	Yes
3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	LREBG Action 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 LREBG funds supporting this action: $93,279 Identified need: early childhood education - chronic absenteeism with gaps in foundational learning skills as early as TK and Kindergarten	$637,489.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.44	Student Identity	Student identity clubs and activities: • Provide opportunities for student listening sessions to amplify student concerns and needs and to provide more opportunities to celebrate intersectional identity • Provide capacity-building opportunities for site leaders to recognize and celebrate student academic progress for all students, especially English learners • Receive data collection resources • 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 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	$664,216.00	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	$1,847,007.00	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	$140,326.00	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	$235,089.00	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	$65,285.00	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	$177,446.00	Yes
3.52	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	$763,338.00	Yes
3.53	System of Professional Growth (SPG) and Pre-Induction Support	LREBG Action 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 LREBG funds supporting this action: $151,718 Identified need: instructional improvement - English Language Arts (ELA) and Mathematics Academic Performance indicators show performance gaps that remain below the state standard	$288,616.00	Yes

Action #	Title	Description	Total Funds	Contributing
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 Student Group Focus: EL, LI	$100,000.00	Yes
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

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Entrada Continuation) - 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	Graduation Rate: Percentage of students who graduate high school within 4 or 5 years. California School Dashboard - Graduation Indicator	2022-2023 SED: 50%	2023-24 HIS: 50% SED: 47%	2024-25 HIS: 56.3% SED: 50.6% WH: 52.6%	2025-26 HIS: 57.3% SED: 51% WH: 53.6%	HIS: 6.3% SED: 0.6% WH: New student group. No difference to report.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.2	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 HIS: 0% SED: 0%	2023-24 HIS: 0% (no longer lowest performing student group) SED: 0%	2024-25 HIS: 0% (no longer lowest performing student group) SED: 0%	2025-26 HIS: 2% SED: 2%	HIS: 0% SED: 0%
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	2022-2023 AA: 11.1% SWD: 11.4%	2023-24 AA: 10% (no longer lowest performing student group) SWD: 11.5% (no longer lowest performing student group)	2024-25 AA: 8.3% (no longer lowest performing student group) SWD: 2.7% (no longer lowest performing student group)	2025-26 AA: 10.8% SWD: 11.1%	AA: 2.8% SWD: 8.7%

Goal Analysis [2025-26]

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

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

N/A: Starr King K-8 no longer qualifies for Equity Multiplier funding. Goal 4 is now La Entrada Continuation.

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.

La Entrada Continuation will qualify for Equity Multiplier funds in 2026–27 and is now included as Goal 4.

Lowest performing student groups and dashboard indicators on the 2025 Dashboard:

- College and Career Indicator: socio-economically disadvantaged
- Graduation Rate: Hispanic, socio-economically disadvantaged, 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	Administrative Instructional Specialist (Vice Principal)	Focus on removing barriers to student learning -monitor attendance, grades, behavior and align supports as needed Student group focus: HIS, SED, WH	$112,955.00	No
4.2	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student group focus: HIS, SED, WH	$58,188.00	No
4.3	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student group focus: HIS, SED, WH	$8,117.00	No

Action #	Title	Description	Total Funds	Contributing
4.4	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student group focus: HIS, SED, WH	$10,899.00	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	2024-25 AS: -185.8 points EL: -181.5 points HIS: -149.5 points SED: -158.6 points	2025-26 AS: -182.8 points EL: -174 points HIS: -118.6 points SED: -155 points	AS: New student group. No difference to report. EL: -4.5 points HIS: -27.9 points SED: -0.6 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					
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	2024-25 AS: -243 points EL: -227.7 points HIS: -203.9 points SED: -212.9 points (no longer lowest performing student group)	2025-26 AS: -243 points EL: -227.5 points HIS: -195.6 points SED: -214.6 points	AS: New student group. No difference to report. EL: 2.8 points HIS: -5.3 points SED: 4.7 points
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%	2024-25 EL: 26.1% (no longer lowest performing student group)	2025-26 EL: 25.4%	EL: 2.7%
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%	2024-25 AS: 71.1% (no longer lowest performing student group) HM: 61.3%	2025-26 AS: 64.4% HM: 62.3%	AS: 7.7% HM: New student group. 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%	2024-25 AS: 14.7% (no longer lowest performing student group) EL: 10.2% (no longer lowest performing student group) HM: 16.5% (no longer lowest performing student group) TOM: 14%	2025-26 AS: 15.8% EL: 10.3% HM: 18.2% TOM: 13.7%	AS: -1.4% EL: -0.4% HM: -2.0% TOM: New student group. 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)	2024-25 EL: 11.5% (no longer lowest performing student group) WH: 9.1%	2025-26 EL: 9.2% WH: 11.1%	EL: 2.0% WH: New student group. No difference to report.

Goal Analysis [2025-26]

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

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

No substantive differences to the actions as planned

Successes:

- An increase in course completion for all grade levels in English Language Arts and Math: actions: 5.1, 5.2, 5.3, 5.4, 5.5 and 5.7
- AVID Emerge provided educational support for English learner students: action 5.05

Challenges:

- Having qualified staff in place for all positions throughout the school year: action 5.3
- Contracted partners starting after the start of the year: action 5.6

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 5.1, 5.2, 5.3, 5.6, 5.7, and 5.8 for the following reasons:

- Other funding sources available: actions 5.1, 5.7, and 5.8
- Staffing costs higher than expected: action 5.2
- Vacancies: action 5.3
- Partnership started later in the school year: action 5.6

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

English Language Arts - previous LCAP actions that contributed to this outcome: 5.1, 5.2, 5.4, and 5.7

- English learner, Hispanic, and socio-economically disadvantaged students continue to be lowest performing on the 2025 Dashboard

Math - previous LCAP actions that contributed to this outcome: 5.1, 5.2, 5.3, and 5.7

- English learner and Hispanic students continue to be lowest performing on the 2025 Dashboard
- Socio-economically disadvantaged students are no longer lowest performing on the 2025 Dashboard

English Learner Progress - previous LCAP actions that contributed to this outcome: 5.1, 5.2, 5.3, 5.4, 5.5, and 5.7

- English learner students are no longer lowest performing on the 2025 Dashboard

Graduation Rate - previous LCAP actions that contributed to this outcome: 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, and 5.7

- Asian students are no longer lowest performing on the 2025 Dashboard

Suspension - previous LCAP actions that contributed to this outcome: 5.1, 5.7, and 5.8

- Asian, English learner and homeless students are no longer lowest performing on the 2025 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 and metrics have been revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2025 Dashboard:

- English Language Arts: Asian, English learner, Hispanic, socio-economically disadvantaged
- Math: Asian, English learner, Hispanic
- College and Career Indicator: white
- Graduation Rate: homeless
- Suspension: 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
5.1	Math Support	Provide intervention and targeted academic instruction to students needing support with math concepts Student Group Focus: AS, EL, HIS	$110,228.00	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, WH	$74,715.00	No
5.3	Bilingual Instructional Assistants	Provide language and instructional support across content areas Student Group Focus: AS, EL, HIS, HM, SED	$185,150.00	No

Action #	Title	Description	Total Funds	Contributing
5.4	Advancement Via Individual Determination (AVID) Emerge	Support the AVID program to accelerate academic language, skills, and confidence for success in college-preparatory coursework Student Group Focus: HM, WH	$61,199.00	No
5.5	Campus Supervision	Increase safety and reduce suspensions for lowest performing students Student Group Focus: TOM	$115,845.00	No
5.6	Student Engagement and Support	Monitor attendance, behavior analysis (SWIS), provide student and family support Student Group Focus: TOM	$144,908.00	No
5.7	English Language Instructional Specialist	Teacher support to conduct formative assessments, student progress monitoring, and push-in or pull-out support as needed Student Group Focus: AS, EL, HIS, HM, SED	$30,175.00	No
5.8	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student Group Focus: AS, EL, HIS, HM, SED, TOM, WH	$208,559.00	No
5.9	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student Group Focus: AS, EL, HIS, HM, SED, TOM, WH	$44,144.00	No

Action #	Title	Description	Total Funds	Contributing
5.10	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student Group Focus: AS, EL, HIS, HM, SED, TOM, WH	$59,275.00	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 performing student group)	2024-25 AA: -104.7 points AS: -97.5 points (no longer lowest performing student group) EL: -111.4 points HIS: -93.4 points SED: -95 points	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 WH: -86.4 points	AA: 0.5 points AS: 25.1 points EL: 1.7 points HIS: 9.8 points SED: 11.2 points SWD: 50.2 points WH: New student group. 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		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)	SWD: -107.9 points (no longer lowest performing student group) WH: -89.4 points		
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	2024-25 AA: -120.3 points AS: -106.5 points EL: -103.3 points SED: -99.3 points	2025-26 AA: -119.3 points AS: -103.5 points EL: -94 points SED: -93.5 points	AS: New student group. No difference to report. AA: 3.0 points EL: -6.3 points SED: -2.8 points
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. California School Dashboard - Suspension Indicator	2022-23 HM: 7.6%	2023-24 HM: 2.9% (no longer lowest performing student group)	2024-25 HM: 0% (no longer lowest performing student group)	2025-26 HM: 7.3%	HM: -7.6%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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%	2024-25 AA: 59.6% AS: 30% EL: 30% HM: 57.1% SWD: 53.8% TOM: 53% (no longer lowest performing student group) WH: 32.9%	2025-26 AA: 59.1% AS: 28.4% EL: 28.0% HM: 56.6% SWD: 53.3% TOM: 64.4% WH: 31.2%	AA: New student group. No difference to report. AS: 1.1% EL: 1.5% HM: New student group. No difference to report. SWD: 0.0% TOM: -11.9% WH: 1.2%

Goal Analysis [2025-26]

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

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

No substantive differences to actions as planned

Successes:

- Increased number of students receiving small group or 1:1 intervention: action 6.1
- Increased behavior plans supporting alternatives to exclusionary discipline: action 6.3

Challenges:

- Contract costs over budgeted amount: action 6.8
- iReady math scores continue to be a challenge: actions 6.1 and 6.2

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 6.5, 6.6, and 6.8 for the following reasons:

- Lower than expected staffing costs: actions 6.5 and 6.6
- Higher than expected contract costs: action 6.8

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

Math - previous LCAP actions that contributed to this outcome: 6.1, 6.2, 6.3, 6.4, 6.5, and 6.6
- African American, English learner, and socio-economically disadvantaged continue to be lowest performing on the 2025 Dashboard

Chronic Absenteeism - previous LCAP actions that contributed to this outcome: 6.2, 6.3, 6.4, 6.6, 6.7, and 6.8
- Asian, English learners, students with disabilities, and white students continue to be lowest performing on the 2025 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 and metrics have been revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2025 Dashboard:
- English Language Arts: African American, English learner, Hispanic, socio-economically disadvantaged, white
- Math: African American, Asian, English learner, socio-economically disadvantaged
- Chronic Absenteeism: African American, Asian, English learner, homeless, 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	Academic Intervention	Increase intervention team by adding additional teachers to allow more students access to early intervention Student Group Focus: AA, AS, EL, HIS, SED, WH	$272,950.00	No
6.2	Instructional Assistants	Additional Instructional Assistant I support to allow for more small group, one-on-one, and differentiated instruction, as well as support assessments Student Group Focus: AA, AS, EL, HM, SED, SWD, WH	$112,246.00	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, HM, SED, SWD, WH	$274,975.00	No

Action #	Title	Description	Total Funds	Contributing
6.4	Campus Monitors	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, HM, SED, SWD, WH	$85,945.00	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 Student Group Focus: AA, AS, EL, HIS, SED, WH	$40,991.00	No
6.6	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: AA, AS, EL, HM, SWD, WH	$28,656.00	No
6.7	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, WH	$71,979.00	No
6.8	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, WH	$42,103.00	No
6.9	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student Group Focus: AA, AS, EL, HIS, HM, SED, SWD, WH	$56,535.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
7	Schools with Non-Stability Rates of +25% and Socioeconomically Disadvantaged Rates of +70% (La Vista Center) - 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	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.	2022-2023 SED: 29.7% SWD: 24.5%	2023-24 SED: 20.7% (no longer lowest performing student group) SWD: 28.2%	2024-25 SED: 27.5% (no longer lowest performing student group) SWD: 29.6%	2025-26 SED: 29.4% SWD: 24.2%	SED: -2.2% SWD: 5.1%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	California School Dashboard - Suspension Indicator					

Goal Analysis [2025-26]

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

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

N/A: Howe Avenue Elementary no longer qualifies for Equity Multiplier funding. Goal 7 is now La Vista Center.

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.

La Vista Center will qualify for Equity Multiplier funds in 2026–27 and is now included as Goal 7.

Lowest performing student groups and dashboard indicators on the 2025 Dashboard:

- Suspension: students with disabilities

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	Mental Health Support	Contract with recommended mental health care agencies specializing in student group therapy on a weekly basis Student Group Focus: SWD	$55,000.00	No
7.2	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student Group Focus: SWD	$2,047.00	No
7.3	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student Group Focus: SWD	$2,706.00	No
7.4	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student Group Focus: SWD	$3,633.00	No

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 WH: -143.1 points	2024-25 AA: -124.4 points AS: -170.9 points EL: -160.3 points HIS: -128 points LTEL: -156.5 points SED: -144.4 points	2025-26 AA: -122.8 points AS: -155.6 points EL: -154.8 points HIS: -124.6 points LTEL: -153.5 points SED: -138.7 points	AA: 1.4 AS: -12.3 EL: -2.5 HIS: -.04 LTEL: New student group. No difference to report. SED: -2.7 SWD: 4.3 WH: 3.9

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: -157.3 points (no longer lowest performing student group) WH: -139.2 points (no longer lowest performing student group)	SWD: -158.6 points WH: -127.3 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	2023-24 AA: -171.5 points (no longer lowest performing student group) AS: -199.1 points (no longer lowest performing student group) EL: -186.1 points (no longer lowest performing student group) LTEL: -178 points (no longer lowest performing student group) SED: -176.1 points (no longer lowest performing student group) SWD: -198 points (No longer lowest performing student group) WH: -157.5 points (no longer lowest performing student group)	2025-26 AA: -186.8 points AS: -192.4 points EL: -195.3 points LTEL: -219.2 points SED: -175.3 points SWD: -233.8 points WH: -171 points	AA: 18.3 AS: -3.7 EL: 9.2 LTEL: 44.2 SED: 2.2 SWD: 38.8 WH: 16.5

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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%	2024-25 EL: 25.5%	2025-26 EL: 33%	EL: -5.5%
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)	2024-25 AA: 23.8% (no longer lowest performing student group) AS: 10.7% HM: 16.8% TOM: 5.1% (no longer lowest performing student group)	2025-26 AA: 25.0% AS: 10.4% HM: 16.5% TOM: 20.8%	AA: 1.5% AS: New student group. No difference to report. HM: New student group. No difference to report. TOM: 16%
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%	2024-25 AA: 63.8% LTEL: 48% HM: 59% (no longer lowest performing student group) SWD: 49.4% TOM: 52.8% WH: 29.7%	2025-26 AA: 60.2% LTEL: 47.5% HM: 69.6% SWD: 48.9% TOM: 50.8% WH: 29.2%	AA: 3.1% LTEL: New student group. No difference to report. HM: -11.1% SWD: New student group. No difference to report. TOM: 1.5% WH: New student group. No difference to report.

Goal Analysis [2025-26]

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

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

No substantive differences to the actions as planned

Successes:

- Working with existing staff to fill needs where hiring continues to be a challenge: actions 8.3 and 8.4
- Improved focus on breaking down barriers to attendance, including tardy periods: action: 8.1

Challenges:

- Hiring challenges have impacted hiring: action 8.2, 8.3, and 8.4

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 8.2, 8.3, 8.4, and 8.5 for the following reasons:

- Position hired after start of school: action 8.2
- Vacancies: action 8.3
- Vacancies: action 8.4
- Other funding sources available: actions 8.2 and 8.5

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

ELA - previous LCAP action that contributed to this outcome: 8.3

- Students with disabilities and white students are no longer lowest performing on the 2025 Dashboard
- African American, Asian, English learner, Hispanic, and socio-economically disadvantaged students continue to be lowest performing on the 2025 Dashboard

Math - previous LCAP action that contributed to this outcome: 8.4

- African American, Asian, English learner, long-term English learner, socio-economically disadvantaged and white students are no longer lowest performing on the 2025 Dashboard

EL Progress - previous LCAP action that contributed to this outcome: 8.5

- English learner students continue to be lowest performing on the 2025 Dashboard

Suspension - previous LCAP action that contributed to this outcome: 8.2

- African American students are no longer lowest performing on the 2025 Dashboard

Chronic Absenteeism - previous LCAP action that contributed to this outcome: 8.1

- Homeless students are no longer lowest performing on the 2025 Dashboard
- African American and two or more race students continue to be lowest performing on the 2025 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 and metrics have been revised to reflect the needs of lowest performing student groups and dashboard indicators on the 2025 Dashboard:

- English Language Arts: African American, Asian, English learner, Hispanic, long-term English learner, socio-economically disadvantaged
- English Learner Progress: EL
- Suspension: Asian, homeless
- Chronic Absenteeism: African American, long-term English learner, 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
8.1	Behavior Support	Two year plan to provide specialized personnel to work with students and families to improve behavior, including aligning resources to support students and families. Work with/develop incentives for student behavior and being to class on time and each day Student Group Focus: AS, HM	$561,498.00	No
8.2	ELA Intervention	Provide opportunities for students to receive intervention beyond core instruction by offering extra assignment to qualified staff for tutoring during prep, before or after school, and accommodate professional learning opportunities as requested and aligned Student Group Focus: AA, AS, EL, HIS, LTEL, SED	$35,000.00	No

Action #	Title	Description	Total Funds	Contributing
8.3	English Learner Supplemental Curriculum (EL Achieve)	Utilize supplemental materials and curriculum to increase differentiated support for students acquiring English. Differentiate using performance on initial and summative ELPAC results Student Group Focus: EL	$75,126.00	No
8.4	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student Group Focus: AA, AS, EL, HIS, HM, LTEL, SED	$75,000.00	No
8.5	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student Group Focus: AA, AS, EL, HIS, HM, LTEL, SED	$35,411.00	No
8.6	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student Group Focus: AA, AS, EL, HIS, HM, LTEL, SED	$47,548.00	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. California School Dashboard - English Language Arts Indicator	2022-23 HIS: -73.2 points	2023-24 HIS: -74.3 points SED: -73.8 points	2024-25 HIS: -33.8 points (no longer lowest performing student group) SED: -29.5 points (no longer lowest performing student group)	2025-26 HIS: -70.2 points SED: -70.8 points	HIS: 39.4 points SED: 44.3 points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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)	2024-25 HIS: -120.4 points (no longer lowest performing student group) SED: -119.8 points (no longer lowest performing student group) WH: -110.6 points (no longer lowest performing student group)	2025-26 HIS: -172.9 points SED: -164.1 points WH: -152.5 points	HIS: 55.5 points SED: 47.3 points WH: 44.9 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)	2024-25 EL: 36.4% (no longer lowest performing student group)	2025-26 EL: 31.3%	EL: 7.1%
9.4	College and Career Indicator (CCI Rate): Percentage of students placed in the "Prepared" level by the state's college and career indicator. California School Dashboard - College/Career Indicator	New Metric: See year 1 data	2023-24 EL: 7.1% SED: 18%	2024-25 EL: 19.2% (no longer lowest performing student group) SED: 25.4% (no longer lowest performing student group)	2025-26 EL: 9.1% SED: 20%	EL: 12.1% SED: 7.4%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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%	2024-25 EL: 4.6% (no longer lowest performing student group) HIS: 8% (no longer lowest performing student group) HM: 16.2% (no longer lowest performing student group) LTEL: 6.6% (no longer lowest performing student group) SED: 7.6% (no longer lowest performing student group) SWD: 13.6% (no longer lowest performing student group) TOM: 18.2% (no longer lowest performing student group) WH: 5.5% (no longer lowest performing student group)	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: -11% HIS: -13.3% HM: -14.4% LTEL: -20.1% SED: -13.3% SWD: -11.4% TOM: -1.4% WH: -7.1%

Goal Analysis [2025-26]

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

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

Substantive differences:

- Outside and Flexible Learning Environments was not implemented due to limitations on materials available and higher than expected estimates for construction: action 9.6

Successes:

- All lowest performing metrics by student group moved out of red on the 2025 Dashboard: actions 9.1, 9.2, 9.3, 9.4, 9.5, 9.6, and 9.7
- An increased focus on alternatives to exclusionary discipline to improve attendance: action 9.2

Challenges:

- Hiring challenges: action 9.1
- Costs associated with designing, constructing, and maintaining outdoor spaces: action 9.6

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.

San Juan Unified School District has determined material differences to be 10% or more of the action budget with a $10,000 minimum difference.

Material differences from budgeted expenditures include actions 9.1, 9.2, 9.4, 9.6, and 9.7 for the following reasons:

- Staff hired after the start of the school year: action 9.1
- Salary costs lower than expected due to staff on leave: action 9.2
- Higher than expected staffing costs: action 9.4
- Higher than expected estimates for construction and materials: action 9.6
- District change to extend hours for staff reduced the need for extra funds: action 9.7

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

ELA - previous LCAP actions that contributed to this outcome: 9.3, 9.5, 9.6, and 9.7

- Hispanic and socio-economically disadvantaged students are no longer lowest performing on the 2025 Dashboard

Math - previous LCAP actions that contributed to this outcome: 9.4, 9.5, 9.6, and 9.7

- Socio-economically disadvantaged students are no longer lowest performing on the 2025 Dashboard

College and Career Indicator - previous LCAP actions that contributed to this outcome: 9.1, 9.5, and 9.6

- English learner and socio-economically disadvantaged students are no longer lowest performing on the 2025 Dashboard

Suspension - previous LCAP action that contributed to this outcome: 9.2, 9.5, and 9.6

- English learner, Hispanic, homeless, long-term English learner, socio-economically disadvantaged, students with disabilities, two or more races, and white students are no longer lowest performing on the 2025 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 and metrics have been revised to reflect the needs of student groups and dashboard indicators that are low performing (orange) on the 2025 Dashboard:

- English Language Arts: English learner
- Math: English learner, Hispanic, socio-economically disadvantaged
- English Learner Progress: English learner, long-term English learner
- College and Career: socio-economically disadvantaged
- Suspension: African American, homeless, students with disabilities, 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
9.1	Student Motivation and Engagement	Provide student and parent trainings, student group interventions, access to resources, and home visits Student Group Focus: AA, EL, HIS, HM, SED, SWD, TOM	$117,763.00	No
9.2	Intervention Support	Provide student support and home visits during the school year, as well as providing alternatives to suspension through intervention that allows students to work on behavior lessons and return to class Student Group Focus: AA, EL, HIS, HM, SED, SWD, TOM	$98,878.00	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: EL, LTEL	$117,915.00	No

Action #	Title	Description	Total Funds	Contributing
9.4	Math Co-Teacher	Co-teachers are teamed up to allow for targeted learning support for math instruction Student Group Focus: EL, HIS, SED	$89,603.00	No
9.5	Academic Assessment Coordinator - High School Counselor	Track assessment and 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: AA, EL, HIS, HM, LTEL, SED, SWD, TOM	$63,856.00	No
9.6	Differentiated Instructional Support	Support various student language profiles and needs in core content classes specifically English and Math Student Group Focus: EL, HIS, LTEL, SED	$110,360.00	No
9.7	Targeted instructional support for Math	Targeted small group intervention to provide incoming students with additional support to meet grade level math standards Student Group Focus: EL, HIS, SED	$44,941.00	No
9.8	Supplemental Support for Goal Implementation	Materials, supplies, personnel costs, and experiences to support student engagement in learning environments for lowest performing student groups Student Group Focus: AA, EL, HIS, HM, LTEL, SED, SWD, TOM	$52,265.00	No
9.9	Central Support	Equity Multiplier funds held centrally to provide targeted support to eligible school sites based on identified needs in California School Dashboard indicators and priority student groups Student Group Focus: AA, EL, HIS, HM, LTEL, SED, SWD, TOM	$32,990.00	No

Action #	Title	Description	Total Funds	Contributing
9.10	Indirect Cost Allocation	Allowable indirect costs associated with the implementation, management, and oversight of Equity Multiplier-funded actions in alignment with the approved indirect cost rate and applied proportionally to Equity Multiplier expenditures Student Group Focus: AA, EL, HIS, HM, LTEL, SED, SWD, TOM	$44,297.00	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$80,969,642	$5,102,422.00

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
18.393%	0.000%	$0.00	18.393%

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
1.2	**Action:** Elementary K-8 Directors **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

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
1.3	**Action:** College Career Readiness Counseling **Need:** Local data indicate that a disproportionate percentage of low-income students are credit deficient by Grade 11 and experience higher rates of chronic absenteeism compared to All Students. Suspension data also show higher rates for unduplicated pupils, suggesting barriers to consistent engagement in school. These trends indicate a need for individualized counseling support that addresses academic planning, attendance barriers, and socio-emotional factors impacting persistence. Targeted college and career readiness counseling will provide structured academic monitoring, post-secondary planning, and holistic support to improve graduation outcomes. English learners demonstrate lower A–G completion rates and lower college-going indicators compared to All Students. Reclassification data and course performance trends suggest ongoing language-related barriers to accessing post-secondary pathways. These data reflect the need for targeted counseling that includes language-informed academic advising, financial aid guidance, and culturally responsive family outreach to ensure equitable access to college and career opportunities. **Scope:** LEA-wide	College and career readiness counseling addresses the identified needs of low-income students, English learners, and foster youth by providing individualized academic planning, financial aid guidance, language-accessible support, and socio-emotional services. Unduplicated pupils often face barriers including limited college knowledge, financial constraints, language challenges, and social-emotional stressors that impact persistence and post-secondary access. Through credit monitoring, A–G planning, FAFSA/CADAA assistance, and targeted outreach, this action removes barriers that disproportionately affect these students. These supports are designed to improve measurable outcomes such as graduation rates, college readiness indicators, and post-secondary enrollment. The action is implemented LEA-wide because unduplicated students are enrolled across all school sites and the identified needs are systemic rather than isolated to a single campus. 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
1.5	**Action:** College/Career Center Technicians **Need:** Data indicate that low-income students and first-generation college students participate in post-secondary planning activities at lower rates than their peers, limiting awareness of college options and application requirements. Many unduplicated pupils face barriers such as lack of knowledge about financial aid, navigating applications, and exposure to college campuses. These trends demonstrate a need for targeted workshops, counseling, and college experiences to increase access, readiness, and successful post-secondary enrollment for low-income students. **Scope:** LEA-wide	This action addresses the needs of low-income and EL students by providing structured opportunities to learn about financial aid, college applications, and post-secondary options. Workshops, meetings with college representatives, and campus visits give students direct guidance and exposure they might not otherwise have due to financial or informational barriers. By increasing awareness, knowledge, and access, this support helps low-income students navigate the college process, make informed decisions, and improve their likelihood of successful post-secondary enrollment. Student Group Focus: EL, LI	College and Career Indicator
1.6	**Action:** Dual Enrollment Textbooks **Need:** Low-income students often face financial barriers that limit their ability to fully participate in dual enrollment courses, including the cost of textbooks. Data indicate that without free access to materials, some students are unable to complete assignments or fully engage in college-level coursework. This demonstrates a need to provide textbooks at no cost to ensure equitable access, support academic success, and promote college readiness for unduplicated pupils.	Addresses the needs of low-income and EL students by removing the financial barrier of purchasing textbooks for dual enrollment courses. Providing free textbooks ensures that all students, regardless of income, have the materials necessary to fully participate and succeed in college-level classes. This support increases equitable access to rigorous coursework, strengthens college readiness, and helps low-income students gain college credits while still in high school. 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
	Scope: LEA-wide		
1.7	**Action:** Advancement Via Individual Determination (AVID) **Need:** English learners and low-income students face barriers to academic success, college readiness, and post-secondary access, including language challenges, limited guidance on college admissions and financial aid, and reduced access to supportive learning communities. **Scope:** LEA-wide	AVID provides EL students with language support, tutoring, and mentorship, and low-income students with college and financial aid guidance. Both groups gain skill-building, a supportive community, and equitable access to college opportunities, directly addressing academic, socio-emotional, and post-secondary preparation gaps. Student Group Focus: EL, LI	College and Career Indicator
1.8	**Action:** Career Technical Education (CTE) **Need:** English learners and low-income students often face barriers to college and career readiness, including language challenges, limited access to resources, and fewer opportunities for hands-on training and personalized support. **Scope:** LEA-wide	Provides EL students with language supports and all students with resources to overcome socio-economic disparities, while offering hands-on training, career guidance, personalized instruction, and mentorship. These supports help unduplicated students develop the skills, credentials, and confidence needed to succeed in college and career pathways. Student Group Focus: EL, LI	CTE Completion

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
1.9	**Action:** Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events **Need:** English learners and low-income students often have lower participation in standardized tests and financial aid processes, limiting their college readiness and post-secondary opportunities. **Scope:** LEA-wide	Funding the PSAT/NMSQT for all 10th and 11th graders removes financial barriers to testing, while regional Cash for College events provide targeted support for FAFSA/CADAA completion. These activities increase equitable access to college readiness assessments and financial aid resources for unduplicated students. Student Group Focus: EL, LI	College and Career Indicator (CCI Rate)
1.10	**Action:** Center for Teacher Support Induction **Need:** English learner and low-income students require consistent access to high-quality, differentiated instruction and academic support across a variety of learning contexts to address diverse learning needs, strengthen engagement, and improve academic outcomes. **Scope:** LEA-wide	Consulting teachers support new teachers through individualized coaching, goal setting, observation, reflection, and collaborative inquiry aligned to the California Standards for the Teaching Profession (CSTPs) to strengthen instructional practice and increase students' access to effective, engaging, and differentiated instruction across learning environments. Student Group Focus: EL, LI	Implementation of State Academic Standards
1.12	**Action:** TK-8 Core Subject Area Intervention **Need:**	Expanding certificated personnel, including TK-8 intervention teachers, provides targeted instruction in core subjects, ensuring unduplicated students receive the academic support needed to meet grade-level standards. This approach helps close	ELA State Assessment, 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
	Unduplicated students—including English learners, low-income, foster youth, and homeless students—often struggle to meet essential standards in core subjects due to learning gaps and limited individualized support. **Scope:** LEA-wide	achievement gaps and promotes equitable learning outcomes for high-need student groups. Student Group Focus: EL, LI, FY, HM	
1.13	**Action:** Naviance Support/6th Grade Program **Need:** English learners and low-income students at K–6 sites without a counselor have limited access to structured college and career readiness activities, which can affect long-term academic planning and post-secondary awareness. **Scope:** LEA-wide	A district counselor visits these sites to deliver Naviance activities—Strengths Explorer, Academic Smart Goal setting, and Career Road Trip Nation—ensuring EL and low-income students engage in early college and career exploration. This targeted support builds self-awareness, goal-setting skills, and exposure to future opportunities, promoting equitable access to post-secondary readiness. Student Group Focus: EL, LI	College and Career Indicator
1.15	**Action:** Next Generation Science Standards (NGSS) **Need:** English learners and low-income students often face barriers to fully accessing rigorous NGSS science instruction, including gaps in teacher preparedness, differentiated support, and safe hands-on learning experiences.	Funding professional learning, grade-level collaboration, and support from an outside science safety vendor strengthens teachers' ability to implement Next Generation Science Standards practices effectively. This ensures EL and low-income students receive high-quality, safe, and engaging science instruction, promoting 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
	Scope: LEA-wide		
1.16	**Action:** System of Professional Growth (SPG) **Need:** English learners, foster youth, low-income, and homeless students often require differentiated instruction to meet diverse academic, social-emotional, and language needs. **Scope:** LEA-wide	The System of Professional Growth (SPG) provides facilitators who observe instruction and engage teachers in reflective conversations, focusing on evidence-based strategies and differentiation. This support strengthens teacher practices, ensuring unduplicated students receive targeted, research-informed instruction that promotes equitable learning outcomes. Student Group Focus: EL, FY, LI, HM	Implementation of State Academic Standards
1.17	**Action:** iReady License, Professional Development, and Implementation Support **Need:** According to the CA School Dashboard, English learners and low-income students are performing below grade level in math and reading, limiting their academic progress and long-term achievement. **Scope:** LEA-wide	Providing i-Ready licenses, professional development, and implementation support enables teachers to use diagnostic data to deliver targeted instruction. This ensures EL and low-income students receive individualized support to close learning gaps and improve proficiency in foundational math and reading skills. Student Group Focus: EL, LI	ELA State Assessment, Math State Assessment
1.18	**Action:** Professional Learning and Implementation of Math Programs	Providing professional learning on intervention strategies, curriculum implementation, equitable grading, and collaboration equips teachers to build a tiered system of support. This enables educators	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
	Need: English learners and low-income students often require targeted interventions and differentiated instruction to meet grade-level expectations, and teachers need support to effectively address these gaps. **Scope:** LEA-wide	to deliver early intervention and data-guided instruction, ensuring EL and low-income students receive the individualized support necessary for academic success. Student Group Focus: EL, LI	
1.19	**Action:** Advanced Placement and Counselor Summer Training **Need:** Access to college/career and rigorous courses can be more challenging for English learners **Scope:** LEA-wide	Funding AP and counselor summer training ensures counselors are equipped with the knowledge and strategies to guide EL students in AP course selection, college applications, and career planning. This targeted support increases equitable access to rigorous coursework and post-secondary opportunities for English learners. Student Group Focus: EL	College and Career Indicator (AP or IB Exam Performance)
1.25	**Action:** District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career **Need:** English learners, low-income, foster youth, homeless students, and students in lowest-performing schools often experience persistent achievement gaps and require targeted support, differentiated instruction, and data-informed interventions to improve outcomes.	District supports provide staffing, professional learning, coaching, mentorship, and resources to help school staff use data, design actions, monitor progress, and align SPSA and LCAP goals. By implementing the Unified Insight Data Dashboard, allocating supplemental LCFF funds, and reducing practitioner-to-student ratios, this action ensures unduplicated and lowest-performing students receive targeted, equitable supports to close achievement gaps. Student Group Focus: EL, FY, LI, HM Lowest Performing: see Addendum B	ELA State Assessment, Math State Assessment, English Language Learner State Assessment, 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
	Scope: LEA-wide		
1.26	**Action:** Instructional Assistants to Support TK-2 Classrooms **Need:** English learners, low-income, foster youth, and homeless students in TK–2 classrooms often require additional academic support to meet grade-level standards and develop foundational skills. **Scope:** LEA-wide	Recruiting, hiring, and retaining Instructional Assistants provides targeted support in early grades, helping students access instruction, receive individualized attention, and make academic progress. This ensures unduplicated students have the resources needed to build strong foundational skills and improve long-term achievement. Student Group Focus: EL, LI, FY, HM	ELA State Assessment, Math State Assessment
1.28	**Action:** K-2 Reading Difficulties Screener **Need:** English learners and low-income students in K–2 may struggle with foundational reading skills, which can hinder future academic progress. **Scope:** LEA-wide	Administering reading screeners identifies specific literacy gaps for EL and low-income students. This allows practitioners to provide targeted, evidence-based interventions, ensuring students receive the support needed to develop strong early reading skills. Student Group Focus: EL, LI	Implementation of State Academic Standards
1.29	**Action:** Elementary Literacy Professional Learning **Need:** English learners and low-income students require targeted, research-based literacy	Providing LETRS professional learning and training on the Benchmark K–5 ELA curriculum equips teachers with the knowledge and strategies to deliver effective, evidence-based literacy instruction. This ensures EL and low-income	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
	instruction to develop foundational reading and language skills and achieve grade-level proficiency. **Scope:** LEA-wide	students receive high-quality support that builds reading skills and promotes academic success. Student Group Focus: EL, LI	
1.30	**Action:** Secondary Literacy Professional Learning **Need:** English learners and low-income students may have limited access to culturally relevant, engaging, and accessible literacy materials, which can impact reading engagement, comprehension, and academic achievement. **Scope:** LEA-wide	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 Providing professional learning on Literature Circles and SpringBoard curriculum equips teachers to deliver culturally responsive, differentiated ELA instruction. This ensures EL and low-income students can engage with rigorous, relevant texts, improve literacy skills, and connect learning to their experiences, promoting equitable academic outcomes. Student Group Focus: EL, LI	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
1.31	**Action:** State Seal of Civic Engagement and Civic Education **Need:** Low-income students may have limited opportunities to engage in authentic, student-led civic learning experiences that develop critical thinking, research, and leadership skills. **Scope:** LEA-wide	Providing professional learning and collaboration through YPAR, SCOE Civics Partnership, Mock Trial, Voter Education, and Civic Summit equips teachers to guide interdisciplinary, student-led projects. This ensures low-income students gain meaningful civic engagement experiences that build skills, voice, and community awareness. Student Group Focus: LI	College and Career Indicator
1.32	**Action:** Strategic Literacy Plans **Need:** English learners and low-income students respond and engage to targeted literacy support and access to foundational reading materials to achieve grade-level proficiency. **Scope:** Schoolwide	Strategic literacy plans provide professional collaboration, redesign schedules to maximize literacy instruction, pilot and purchase evidence-based materials, and engage families in literacy. These measures ensure EL and low-income students receive coordinated, high-quality literacy support that promotes reading development and academic success. Student Group Focus: EL, LI	ELA State Assessment, Implementation of State Academic Standards
1.33	**Action:** Secondary Directors **Need:** English learners and low-income students benefit from equitable access to high-quality instruction, resources, and school programs,	School directors oversee educational programs, policies, and resources, ensuring curriculum standards are met and equity is promoted. By collaborating with principals, teachers, and staff, they support the implementation of district initiatives and professional learning, which helps EL and low-income students access consistent, high-quality educational opportunities.	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
	but gaps in oversight and coordination can limit consistent implementation. **Scope:** LEA-wide	Student Group Focus: EL, LI	
2.1	**Action:** Immunization Clinic **Need:** Refugee, foster youth, and homeless students may have gaps in immunizations, putting them at higher risk for illness, immediate school enrollment and potential disruptions to school attendance. **Scope:** LEA-wide	Providing a nurse to deliver immunizations ensures a greater number of students receive necessary healthcare services. This support promotes a healthier student population, reduces absenteeism, and eliminates barriers to school enrollment. Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance
2.2	**Action:** Additional School Counselor Support **Need:** English learners, low-income, foster youth, and homeless students often require additional social-emotional and academic guidance to navigate school challenges, plan for college/career, and meet graduation requirements. **Scope:** LEA-wide	Providing additional school counselor support ensures students receive individualized guidance, academic monitoring, and socio-emotional support. This targeted support helps unduplicated students stay on track, make informed post-secondary decisions, and access equitable opportunities for success. Student Group Focus: EL, FY, LI, HM	Graduation, A-G completion

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
2.6	**Action:** La Entrada Alternative Continuation School **Need:** English learners and low-income students at alternative schools often face significant academic and socio-emotional challenges that can limit access to curriculum and learning opportunities. **Scope:** Schoolwide	Specialized personnel provide individualized academic and socio-emotional support, while providing textbooks and technology ensures students have the resources needed to engage fully in instruction. This targeted support promotes equitable access to learning and helps students succeed academically. Student Group Focus: EL, LI	Graduation
2.7	**Action:** Credit Recovery **Need:** English learners and low-income students who are credit deficient or need flexible learning options often face barriers to completing coursework and staying on track for graduation. **Scope:** LEA-wide	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
2.9	**Action:** Summer School: Independent Study **Need:** English learners and low-income students may require additional academic support, flexible learning options, and access to technology to address learning gaps and stay on track for grade-level achievement.	Summer School Independent Study provides tailored language assistance, technology access, flexible scheduling, personalized instruction, and mentorship. This targeted support helps students strengthen skills, recover learning gaps, and make progress toward academic success. 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: LEA-wide		
2.10	**Action:** Summer School: Seat Based **Need:** English learners and low-income students may disproportionality face academic gaps, including language comprehension challenges, that can limit progress toward grade-level standards and college/career readiness. **Scope:** LEA-wide	Summer School Seat-Based programs provide textbooks, technology, personalized guidance, and intensive instruction with language support. This ensures students receive targeted academic intervention, close learning gaps, and make measurable progress toward college and career goals. Student Group Focus: EL, LI	Graduation
2.11	**Action:** Additional High School Support **Need:** English learners, foster youth, low-income, and homeless students often require additional academic and socio-emotional support to stay on track for graduation and access equitable learning opportunities. **Scope:** LEA-wide	Providing additional full-time staff at high school sites allows for direct support, individualized guidance, and targeted interventions. This ensures unduplicated students receive the resources and attention needed to improve academic outcomes and overall school success. Student Group Focus: EL, FY, LI, HM	Graduation, suspension rates, A-G completion
2.12	**Action:** Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	The STAIRS system provides a systematic, tiered alignment of interventions, resources, and supports to meet diverse student needs. This	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: English learners, low-income, foster youth, and homeless students often experience learning gaps and require differentiated interventions and supports to achieve grade-level standards. **Scope:** LEA-wide	ensures unduplicated students receive targeted, evidence-based instruction and services that promote academic growth and equitable outcomes. Student Group Focus: EL, FY, LI, HM	
2.13	**Action:** Site-Based Counselor Allocation **Need:** English learners and low-income students may require additional supplemental personalized academic, social-emotional, and college/career guidance than is available with high counselor-to-student ratios. **Scope:** LEA-wide	Increasing site-based counselor staffing lowers ratios, allowing for more Tier 1 and Tier 2 interventions. This ensures EL and low-income students receive targeted support, guidance, and exposure to college and career planning, promoting equitable access to resources and academic success. Student Group Focus: EL, LI	Graduation
2.14	**Action:** Integrated Math 1 Teachers High School **Need:** English learners, low-income, foster youth, and other unduplicated students in high school often struggle to reach grade-level proficiency in math, as demonstrated by the CA School Dashboard, especially in large classes with high staff-to-student ratios.	Providing additional teacher support in IM 1 classrooms reduces staff-to-student ratios, allowing for more individualized instruction and targeted interventions. This helps students accelerate learning, close math gaps, and progress toward grade-level proficiency. Student Group Focus: EL, LI	Broad Course of Study

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		
2.16	**Action:** Student Support Services Mobile **Need:** English learners, foster youth, low-income, and homeless students often face barriers accessing basic resources and school supplies, which can affect attendance, engagement, and academic success. **Scope:** LEA-wide	A Student Services vehicle delivers backpacks, food, and attendance information directly to school sites and district events. This ensures unduplicated students have access to essential resources, supporting their well-being and equitable participation in school. Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance
2.17	**Action:** Attendance Improvement Program **Need:** English learners, foster youth, low-income, and homeless students often experience higher rates of chronic absenteeism, which can negatively impact academic progress and engagement. **Scope:** LEA-wide	Attendance Improvement Program staff monitor attendance, participate in SARBs, analyze data, and provide student incentives. These targeted supports help unduplicated students improve attendance, stay engaged in school, and achieve better academic outcomes. Student Group Focus: EL, FY, LI, HM	Chronic Absenteeism, Attendance
2.19	**Action:** Secondary Teacher on Special Assignment (TOSA): Physical Education	The Secondary TOSA in Physical Education provides professional learning on new standards, curriculum, instructional strategies, equitable grading, and collaboration. This equips teachers to	Broad Course of Study (TK-5, 6-8, 9-12)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Need: English learners, low-income, foster youth, and other unduplicated students may face barriers accessing high-quality physical education instruction that meets diverse needs and promotes equitable participation. **Scope:** LEA-wide	deliver inclusive, high-quality PE instruction that supports engagement, skill development, and equitable outcomes for all students. Student Group Focus: EL, LI	
2.20	**Action:** District Supports for Continuous Improvement: Chronic Absenteeism, Graduation **Need:** English learners, low-income, foster youth, homeless students, and students in lowest-performing schools often experience persistent achievement gaps and require targeted, coordinated support to improve academic outcomes. **Scope:** LEA-wide	District supports provide staffing, professional learning, coaching, mentorship, supplies, and data tools to help school staff design, implement, and monitor effective interventions. Aligning SPSA and LCAP plans, providing supplemental LCFF funding, and reducing practitioner-to-student ratios ensures unduplicated and lowest-performing students receive equitable, targeted resources and instruction to close achievement gaps. Student Group Focus: EL, FY, LI, HM Lowest Performing: see Addendum B	Chronic Absenteeism, Graduation
2.21	**Action:** Secondary Teacher on Special Assignment (TOSA): Math **Need:** As demonstrated by CA School Dashboard, English learners and low-income students disproportionately face barriers in math, including gaps in engagement, access to	The Math TOSA provides professional learning, mentorship, resources, and classroom support to teachers on engagement, differentiation, and culturally relevant strategies. This strengthens instruction, reduces math anxiety, builds student confidence and self-efficacy, and supports equitable math outcomes for EL and low-income students. Student Group Focus: EL, LI	Broad Course of Study (6-8, 9-12)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	culturally relevant instruction, and confidence in their math abilities. **Scope:** LEA-wide		
2.22	**Action:** Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math **Need:** English learners and low-income are disproportionately underperform in mathematics, based on assessment results. Teachers need effective strategies to differentiate instruction and provide culturally relevant learning experiences. **Scope:** LEA-wide	Elementary Math and ELA TOSAs provide professional learning on instructional strategies, differentiation, and culturally responsive practices, including early numeracy and foundational reading support. This strengthens teacher effectiveness and ensures EL and low-income students receive high-quality, equitable instruction to build essential academic skills. Student Group Focus: EL, LI	Broad Course of Study (TK-5)
2.25	**Action:** Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science **Need:** English learners and low-income students in grades 6–12 demonstrate a need for increased academic and instructional support in English/language arts and science, including language development, culturally relevant instruction, differentiated learning opportunities, and hands-on engagement.	Secondary English Language Arts and Science TOSAs provide targeted professional learning, coaching, collaborative planning, and instructional resources to strengthen teachers' capacity to deliver differentiated, literacy-rich, and culturally responsive instruction that supports the academic and language development needs of English learners and low-income students in grades 6–12. Student Group Focus: EL, LI	Broad Course of Study (6-8, 9-12)

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide		
2.26	**Action:** English Language Arts (ELA) and Math Program Specialists **Need:** English learners and low-income students often face gaps in access to high-quality, standards-aligned instruction and evidence-based resources in ELA and Math. **Scope:** LEA-wide	ELA and Math Program Specialists provide professional learning, curriculum support, and differentiated guidance to teachers, ensuring alignment with standards and frameworks. This targeted support strengthens instruction, promotes collaboration, and monitors student progress, helping EL and low-income students achieve equitable academic outcomes. Student Group Focus: EL, LI	Broad Course of Study (TK-5, 6-8, 9-12)
3.2	**Action:** Mental Health Support **Need:** Students with significant behavioral or mental health challenges require intensive, individualized support to address social-emotional needs that impact learning and overall well-being. **Scope:** LEA-wide	Providing Tier III mental health services through district staff ensures students receive direct, personalized interventions. This support helps students manage behavioral and emotional challenges, promotes academic engagement, and fosters equitable access to school success. Student Group Focus: EL, FY, LI, HM	Connectedness, Safety
3.3	**Action:** Campus Supervision **Need:**	Campus recreation aides provide supervision and support for peer conflict resolution during non-instructional times. This ensures a safer, more structured environment that promotes positive	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
	Students, particularly those at higher risk for social-emotional or behavioral challenges, may experience peer conflicts or lack adequate supervision during non-instructional times, which can disrupt learning and safety. **Scope:** Schoolwide	social interactions and equitable access to a supportive school climate. Student Group Focus: EL, LI	
3.4	**Action:** Title 1 Vice Principals (Preschool through 8th grade) **Need:** Students, particularly unduplicated populations, often require additional social-emotional support, guidance in problem-solving, and positive behavioral interventions to improve school engagement and climate. **Scope:** LEA-wide	Title 1 Vice Principals provide proactive support by helping students develop problem-solving skills, building relationships with students and staff, and implementing alternative and restorative discipline practices. This promotes equitable access to a positive, supportive school environment and helps students successfully reintegrate after disciplinary actions. Student Group Focus: LI	Suspension, Connectedness, Safety
3.5	**Action:** Conflict Mediation District Initiated Absences (DIAs) **Need:** Conflicts among staff or between staff and students can disrupt instruction, negatively impact school climate, and reduce equitable access to a positive learning environment.	Conflict mediation for district-initiated absences facilitates communication, resolves disputes, and supports collaboration among staff. This helps maintain a healthy school culture, ensuring all students benefit from a stable, supportive, and equitable educational environment. 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
	Scope: LEA-wide		
3.6	**Action:** Equitable Access and Outcomes **Need:** English learners and low-income students often have limited access to college information, resources, and opportunities, which can hinder post-secondary planning and enrollment, particularly for Historically Black Colleges and Universities (HBCUs). **Scope:** LEA-wide	Providing access to applications, scholarships, college visits, HBCU fairs, and warm handoffs ensures EL and low-income students receive guidance and resources for post-secondary planning. This targeted support increases equitable access to college opportunities and informed decision-making for historically underserved students. Student Group Focus: EI, LI	Connectedness
3.7	**Action:** Neighborhood Learning Project (NLP) / Parent Teacher Home Visit Project (PTHVP) **Need:** English learners, foster youth, low-income, and homeless students and their families often face barriers to engagement and communication with schools, limiting access to resources, support, and meaningful partnerships. **Scope:** LEA-wide	The Neighborhood Learning Project (NLP) and Parent Teacher Home Visit Project (PTHVP) provide translators, staff support for outreach, and site training in community asset mapping and home visit practices. These initiatives strengthen family engagement, deepen school-community connections, and ensure unduplicated students have equitable access to resources and support. Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement
3.8	**Action:** FACE Mobile and Family Services	FACE Mobile and Family Outreach provide a full-time staff member to connect families with district and community resources, offer materials to	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
	Need: English learners, foster youth, low-income, and homeless students and their families often face barriers to accessing academic and social-emotional supports, resources, and engagement opportunities outside of the school day. **Scope:** LEA-wide	reduce barriers, and provide academic and social-emotional support at home. Professional learning for staff and families, along with outreach support, ensures unduplicated students and their families have equitable access to resources, engagement, and educational enrichment opportunities. Student Group Focus: EL, FY, LI, HM	
3.9	**Action:** Summer Family Engagement **Need:** English learners, foster youth, low-income, and homeless students and their families often have limited access to enrichment opportunities that support academic, social-emotional, and family engagement outside of the school day. **Scope:** LEA-wide	Summer Family Camps provide partnerships with community organizations, interpreters, materials, and transportation to ensure families can participate. These supports give unduplicated students and their families equitable access to enrichment, learning experiences, and opportunities to strengthen family engagement and connections to school. Student Group Focus: EL, FY, LI, HM	Connectedness, Parent and Family Engagement
3.12	**Action:** Workforce Diversity, Recruitment, Retention **Need:** English learners, low-income students, and students with disabilities often require educators who are prepared to meet diverse academic, linguistic, and socio-emotional needs, yet workforce diversity and targeted training may be limited.	Workforce diversity, recruitment, and retention efforts—including job fairs, recruitment materials, and specialized training—help attract and retain staff equipped to support diverse student populations. This ensures EL, low-income, and SWD students have access to educators who can provide equitable, culturally responsive, and effective instruction. Student Group Focus: EL, LI, SWD	Connectedness, 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		
3.15	**Action:** Additional Staffing for Safe Environments **Need:** English learners, foster youth, low-income, and homeless students often benefit from stronger adult-student relationships to support social-emotional development, safety, and engagement, especially during unstructured times. **Scope:** LEA-wide	Providing additional FTE at each site reduces student-to-staff ratios during recess and passing periods, allowing staff to build trusting relationships and provide closer support. This ensures unduplicated students have equitable access to a safe, supportive, and engaging school environment. Student Group Focus: EL, FY, LI, HM	Suspension, Expulsion, Connectedness, Safety
3.17	**Action:** Behavior and Systems Support **Need:** English learners, foster youth, low-income, and homeless students who struggle with behavioral regulation respond positively to individualized, data-informed support to succeed academically and socially. **Scope:** LEA-wide	Board Certified Behavior Analysts (BCBAs) and mental health teams provide individualized interventions, coordinate supports, and ensure accurate documentation and data use. This targeted support helps unduplicated students develop self-regulation skills, access learning effectively, and benefit from coordinated behavioral and mental health services. Student Group Focus: EL, FY, LI, HM	Connectedness, Safety
3.18	**Action:** Social Worker Support for Schools	The Student Support Center provides administrative and clerical staffing, uses SAEBRS screening and the Unified Insights MTSS	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
	Need: English learners, foster youth, low-income, and homeless students often face academic, behavioral, and social-emotional challenges that put them at risk for falling behind without timely identification and support. **Scope:** LEA-wide	Dashboard to identify at-risk students, and delivers targeted mental health, social skills, and counseling supports. Referrals to outside agencies ensure comprehensive care, helping unduplicated students access coordinated interventions that promote academic, behavioral, and socio-emotional success. Student Group Focus: EL, FY, LI, HM	
3.19	**Action:** Student Voice **Need:** English learners and low-income students often have limited opportunities to share their perspectives, advocate for their needs, and influence school practices that affect their sense of belonging and engagement. **Scope:** LEA-wide	Engaging students in listening sessions, summits, and identity-focused clubs provides structured opportunities to voice concerns, showcase their work, and interact with school adults. This ensures EL and low-income students are heard, supported, and included in shaping inclusive, equitable school environments. Student Group Focus: EL, LI	Connectedness, Safety
3.20	**Action:** Navigate 360 **Need:** Foster youth, low-income, and homeless students are at higher risk for exclusionary discipline, which can disrupt learning and limit access to academic and social-emotional supports. **Scope:**	Using Navigate 360 provides individualized skill-building and behavioral strategy instruction as an alternative to home suspensions and exclusionary discipline. This ensures unduplicated students receive targeted support to manage behavior, stay engaged in school, and maintain equitable access to learning opportunities. Student Group Focus: FY, LI, HM	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		
3.21	**Action:** Where Everybody Belongs (WEB) Peer Mentor Program **Need:** Low-income students, especially incoming 6th graders or new students, may face challenges connecting to school communities, which can affect engagement, belonging, and academic success. **Scope:** LEA-wide	The Where Everybody Belongs (WEB) Peer Mentor Program develops student leadership and community-building skills while providing incoming students with a welcoming environment and peer connections. This support helps low-income students feel included, supported, and better prepared to succeed academically and socially. Student Group Focus: LI	Connectedness, Safety
3.22	**Action:** San Juan Youth Voice Advocates (SJYVA) **Need:** English learners and low-income students, including Hispanic/Latinx, African American/Black, and multilingual students, often have limited opportunities to influence school policies and share their perspectives on programs that impact their learning. **Scope:** LEA-wide	San Juan Youth Voice Advocates (SJYVA) provide skill-building and support for high school students to facilitate listening sessions that inform the LCAP. This ensures EL and low-income students can voice their needs, influence decision-making, and promote equitable practices within the district. Student Group Focus: EL, LI	Connectedness, Safety
3.23	**Action:** Black Student Unions (BSUs) **Need:**	Providing support, consultation, and resources for staff advisors and student leaders helps establish or enhance site-based Black Student Unions and build connections through a districtwide	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
	Low-income Black students may lack culturally affirming spaces and leadership opportunities that support identity development, belonging, and engagement in school. **Scope:** LEA-wide	community. This ensures low-income Black students have equitable access to supportive, culturally relevant spaces that promote belonging and student voice. Student Group Focus: LI	
3.24	**Action:** School/Community Prevention Specialist **Need:** : English learners and low-income students often require structured support and guidance to participate in leadership, mentorship, and culturally affirming programs that foster engagement, belonging, and student voice. **Scope:** LEA-wide	The School/Community Prevention Specialist provides program implementation and direct support for initiatives like SJYVA, WEB, Black Student Unions, Leadership Series, and School Climate Teams. This ensures EL and low-income students have equitable access to leadership opportunities, peer mentorship, and programs that strengthen school climate and student empowerment. Student Group Focus: EL, LI	Connectedness, Safety
3.25	**Action:** Leadership Workshop Series **Need:** Low-income students often have limited opportunities to develop leadership skills, self-advocacy, and confidence in school and community settings. **Scope:** LEA-wide	The Leadership Workshop Series provides targeted workshops that build leadership skills and student capacity. This ensures low-income students gain equitable access to opportunities for personal growth, empowerment, and active participation in school and community initiatives. 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
3.26	**Action:** Student School Climate Teams **Need:** Low-income students may have limited opportunities to influence school culture and contribute to creating a positive, inclusive learning environment. **Scope:** LEA-wide	Student School Climate Teams provide training and skill-building for students to collect data, develop action plans, implement initiatives, and present to staff. This empowers low-income students to actively shape a positive school climate and promotes equitable engagement in school decision-making. Student Group Focus: LI	Connectedness, Safety
3.27	**Action:** Camp Kinder **Need:** English learners and low-income students entering kindergarten respond positively to additional support to build foundational literacy skills, learn school routines, and transition successfully into the school environment. **Scope:** LEA-wide	Camp Kinder provides nine instructional days for students to meet their teacher, learn routines, and engage with Read Together books targeting early literacy skills such as concepts about print, phonemic awareness, and fluency. This ensures EL and low-income students have equitable access to a strong start in school and early literacy development. Student Group Focus: EL, LI	Suspension, Connectedness, Parent and Family Engagement
3.28	**Action:** Substance Abuse Prevention Support **Need:** Low-income students may disproportionately lack access to prevention education and supportive resources at school and home. **Scope:**	The Substance Abuse Prevention Program Specialist provides professional development, curriculum, presentations, workshops, and resources for staff, students, and parents. This ensures low-income students receive targeted prevention education and support, promoting safer choices, healthy behaviors, and equitable access to prevention resources. Student Group Focus: 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
	LEA-wide		
3.29	**Action:** Bullying Prevention Including Safe School Ambassadors and Safe School Buddies **Need:** Students, particularly those from unduplicated groups, may be at higher risk of experiencing bullying, which can negatively impact safety, engagement, and academic success. **Scope:** LEA-wide	Bullying prevention programs, including Safe School Ambassadors and Safe School Buddies, provide training, peer support, and structured interventions to prevent and address bullying. This ensures all students have equitable access to a safe, supportive, and inclusive school environment. Student Group Focus: LI	Connectedness, Safety
3.30	**Action:** Cultivating Leaders **Need:** English learners, low-income students, and students with disabilities benefit when staff are trained to provide equitable, culturally responsive, and inclusive instruction and support. **Scope:** LEA-wide	The Cultivating Leaders program mentors new staff and offers seminars on unconscious bias, communication, and conflict navigation through shared leadership, group facilitation, and reflection. This ensures EL, LI, and SWD students are supported by educators equipped to foster inclusive classrooms and equitable learning opportunities. Student Group Focus: EL, LI, SWD	Connectedness
3.32	**Action:** District Supports for Continuous Improvement: Suspension Rate **Need:** English learners, foster youth, low-income, homeless, and students in lowest-performing	District supports provide staffing, professional learning, coaching, mentorship, data tools, and supplemental funding to help schools monitor and address suspension rates. Aligning SPSA and LCAP plans, reducing practitioner-to-student ratios, and using the Unified Insights Dashboard ensures unduplicated and lowest-performing	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
	schools often experience disproportionate suspension rates, limiting instructional time and academic progress. **Scope:** LEA-wide	students receive targeted interventions that promote equitable disciplinary practices and improved outcomes. Student Group Focus: EL, FY, LI, HM Lowest Performing: see Addendum B	
3.38	**Action:** Ongoing Support for Newcomers **Need:** Newcomer English learners and low-income students often face challenges navigating the school system, accessing resources, and adjusting to a new learning environment. **Scope:** LEA-wide	Staff provide personalized outreach to families upon enrollment, offering primary language support, school supplies, orientations, and connections to resources. This ensures EL newcomers and low-income students receive equitable support for a smooth transition and successful academic engagement. Student Group Focus: EL (Newcomer), LI	Connectedness, Parent and Family Engagement
3.39	**Action:** American Indian Education Program Grant Management **Need:** American Indian students may face gaps in access to culturally relevant resources, academic supports, and programs that honor their heritage and promote equitable educational outcomes. **Scope:** LEA-wide	Grant management for the American Indian Education Program ensures funding is allocated, monitored, and used to support culturally responsive programs and resources. This provides American Indian students with targeted support, fostering academic success, cultural connection, and equitable opportunities. Student Group Focus: LI, AI	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
3.40	**Action:** Safety Positions **Need:** Unduplicated students may disproportionally face safety concerns, social-emotional challenges, or behavioral conflicts that disrupt learning and limit access to a supportive school environment. **Scope:** LEA-wide	School site safety positions provide supervision during transitions, connect with students during unstructured times, and respond to safety or social-emotional issues. Using conflict resolution, restorative practices, PBIS, and trauma-informed strategies ensures EL and low-income students have equitable access to a safe, supportive, and inclusive learning environment. Student Group Focus: EL, LI	Suspension, Connectedness, Safety
3.41	**Action:** Secondary Vice Principals **Need:** English learners and low-income students benefit from additional support in developing problem-solving skills, navigating behavioral expectations, and reintegrating successfully after disciplinary actions. **Scope:** LEA-wide	Secondary Vice Principals provide proactive guidance, relationship-building, and implementation of alternative and restorative discipline practices. This ensures EL and low-income students receive equitable support to manage behavior, stay engaged, and access a positive, inclusive school environment. Student Group Focus: EL, LI	Suspension, Connectedness, Safety
3.42	**Action:** Enhance School Culture and Climate - Encina **Need:** Students, particularly unduplicated populations, may face financial or resource barriers that limit access to graduation, academic, and extracurricular opportunities.	Providing resources, materials, and supplies at Encina High ensures all students can participate fully in school and athletic programs. This support promotes equitable access to opportunities that enhance academic success, engagement, and overall school experience. Student Group Focus: 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
	Scope: Schoolwide		
3.43	**Action:** Resources and Child Care for Families - Pregnancy Through 3 Years Old **Need:** English learners and low-income families may experience isolation and face barriers accessing basic needs, childcare, and community resources, which can impact student well-being and academic engagement. **Scope:** LEA-wide	Providing childcare services, access to community resources, and bi-monthly family events connects families to food, activities, health services, and support networks. This ensures EL and low-income students and their families have equitable access to essential resources and social support systems that promote student success. Student Group Focus: EL, LI	Parent and Family Engagement
3.44	**Action:** Student Identity **Need:** English learners and low-income students may have limited opportunities to celebrate their identities, share their perspectives, and engage in culturally responsive activities that foster belonging and academic recognition. **Scope:** LEA-wide	Student identity clubs provide listening sessions, leadership capacity-building, data resources, and support for identity-focused events. This ensures EL and low-income students have equitable access to spaces and programs that affirm their identities, celebrate achievements, and strengthen engagement in school and community. Student Group Focus: EL, LI	Connectedness, Safety
3.45	**Action:** F.A.C.E. Parent/Family Support Ambassadors	F.A.C.E. Parent/Family Support Ambassadors provide outreach, communication, and connection to resources, support student clubs and family	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
	Need: English learners, foster youth, low-income, and homeless students and their families may face barriers accessing school, district, and community resources, limiting engagement, academic planning, and family involvement. **Scope:** LEA-wide	education events, and facilitate school-to-home partnerships. This ensures unduplicated students and their families have equitable access to information, programs, and opportunities that promote engagement, college/career readiness, and overall student success. Student Group Focus: EL, FY, LI, HM	
3.46	**Action:** Family Education and Leadership Development **Need:** English learners, foster youth, low-income, and homeless students and their families may have limited knowledge, confidence, or access to participate fully in school systems and educational decision-making. **Scope:** LEA-wide	Family Education and Leadership Development staff provide workshops, programs, and multilingual training in collaboration with schools and community partners. These initiatives build family knowledge, leadership, and engagement, ensuring unduplicated students have equitable support through informed, empowered families who can advocate for and support their children's academic success. Student Group Focus: EL, FY, LI, HM	Parent and Family Engagement
3.47	**Action:** Safety Support, Planning & Training **Need:** English learners and low-income students may be disproportionately affected by safety risks, conflicts, or incidents that disrupt learning and limit access to a secure, supportive school environment.	Safety positions provide guidance on incident response, conflict resolution, de-escalation, restorative practices, PBIS, safety instruction, and site vulnerability assessments. This ensures EL and low-income students have equitable access to a safe, well-monitored, and supportive learning environment. 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:** English learners, foster youth, low-income, and homeless students and their families may have limited access to community resources, partnerships, and programs that support academic, social-emotional, and enrichment opportunities. **Scope:** LEA-wide	The FACE coordinator develops and manages school-community partnerships, provides resources and professional learning, pilots programs, and organizes events to increase access and engagement. This ensures unduplicated students and families have equitable opportunities to benefit from partnerships that support student success and family engagement. 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:** English learners, low-income, and other unduplicated students benefit from having educators who reflect their backgrounds and understand culturally responsive practices, yet teacher diversity may be limited. **Scope:** LEA-wide	The San Juan Teacher Residency at Alder Graduate School of Education recruits and trains educators who reflect the student population. Providing professional learning, mentor support, supplemental salary, and seminar resources ensures residents are prepared to deliver equitable, culturally responsive instruction that meets the needs of all students. Student Group Focus: EL, LI	Credentialed Staffing
3.50	**Action:** New Teacher Induction and Peer Assistance and Review (PAR)	New Teacher Induction and Peer Assistance and Review (PAR) programs provide mentorship, professional learning, collaboration, and resources tailored to the needs of ELs and low-income	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
	Need: English learners and low-income students benefit when teachers are well-prepared, supported, and skilled in delivering high-quality, culturally responsive instruction, yet new and struggling teachers may lack targeted guidance. **Scope:** LEA-wide	students. This ensures teachers are equipped to deliver effective, equitable instruction that supports academic success for unduplicated students. Student Group Focus: EL, LI	
3.51	**Action:** Pre-Induction Teacher On Special Assignment (TOSA) **Need:** English learners and low-income students require skilled, culturally responsive instruction, yet interns and untrained teachers may lack the preparation to meet these students' unique learning needs. **Scope:** LEA-wide	The Pre-Induction Teacher On Special Assignment (TOSA) provides intensive support, mentorship, and professional guidance to interns and untrained teachers. This ensures teachers develop effective practices that promote engagement, comprehension, and academic achievement for EL and low-income students. Student Group Focus: EL, LI	Credentialed Staffing
3.52	**Action:** Equity Personnel **Need:** English learners and low-income students often require targeted, culturally responsive instruction and supports, and staff may need guidance to consistently implement equitable practices aligned to state and district priorities.	Equity Personnel provide coaching and support to district employees on meeting the needs of LCFF priority students, implementing the 8-Point Commitment, and connecting practices to LCAP metrics and California's Culturally Responsive Practices. This ensures EL and low-income students benefit from equitable, culturally responsive instruction and district-wide initiatives that advance their academic success.	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
	Scope: LEA-wide	Student Group Focus: EL, LI	
3.53	**Action:** System of Professional Growth (SPG) and Pre-Induction Support **Need:** English learners and low-income students often require high-quality, differentiated instruction, but administrators may have limited capacity to provide individualized support to all teachers, especially new or struggling practitioners. **Scope:** LEA-wide	The System of Professional Growth (SPG) and Pre-Induction Support add peer and pre-induction facilitators to assist both veteran and new teachers. This reduces administrator caseloads, strengthens instructional support, and ensures EL and low-income students receive high-quality, targeted teaching that meets their learning needs. Student Group Focus: EL, LI	Credentialed Staffing
3.54	**Action:** Mentoring and Support **Need:** English learners, students with disabilities and low-income students from marginalized communities may face bias, discrimination, or challenges navigating inequitable situations, which can negatively impact their academic engagement and sense of belonging. **Scope:** LEA-wide	Mentoring and support provide targeted guidance to students, help collect data on site-based incidents of hate or bias, and assist staff and students in navigating these challenges. This ensures EL and low-income students have equitable access to a safe, supportive, and inclusive school environment. 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
3.55	**Action:** Building Capacity for Anti-Racist/Anti-Bias Instruction **Need:** English learners, low-income students, and other unduplicated populations benefit when staff understand equity, culturally responsive practices, and how to address systemic barriers, yet some staff may need additional training and resources to build this expertise. **Scope:** LEA-wide	Providing staff with access to professional learning, resources, and educational opportunities strengthens their equity lenses and instructional practices. This ensures all students, especially EL and low-income learners, receive culturally responsive, equitable support that promotes academic success and inclusion. Student Group Focus: EL, LI	Connectedness, Safety

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:** Low-income students often face financial barriers that limit their ability to take Advanced Placement (AP) and International Baccalaureate (IB) exams, reducing opportunities for college credit and academic recognition.	Funding AP and IB test fees removes cost barriers, ensuring all eligible students can participate in rigorous coursework assessments. This support increases equitable access to advanced academic opportunities, college readiness, and post-secondary pathways for low-income students. regardless of their family's financial situation. This support increases equitable access to college credit opportunities, reinforces college readiness, and helps low-	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
	Scope: Limited to Unduplicated Student Group(s)	income students fully benefit from rigorous academic programs. Student Group Focus: LI	
1.11	**Action:** Bilingual Instructional Assistants (BIAs) **Need:** Emerging Bilingual students often face challenges accessing core content due to language barriers, which can limit academic progress and equity in learning. **Scope:** Limited to Unduplicated Student Group(s)	Bilingual Instructional Assistants (BIAs) provide primary language support through pull-out, push-in, and pre/post-teach models, enabling EL students to better understand core content. This targeted support promotes language development, comprehension, and academic success in the classroom. Student Group Focus: EL	ELA State Assessment, Math State Assessment, Science State Assessment, English Language Learner Reclassification
1.20	**Action:** Integrated and Designated English Language Development (ELD) Professional Learning **Need:** English learners and long-term English learners often require targeted, standards-aligned language instruction to develop academic English proficiency and fully access grade-level content. **Scope:** Limited to Unduplicated Student Group(s)	Providing professional learning on Systematic ELD equips teachers to deliver differentiated, ELD standards–based instruction. This ensures EL and LTEL students receive consistent, high-quality language support that promotes English development and academic success. Student Group Focus: EL, LTEL	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.21	**Action:** Designated English Language Development (ELD) Staff and Strategic Recruitment Support **Need:**	Providing designated ELD staff and strategic recruitment ensures teachers deliver daily, standards-based instruction tailored to students' language levels. Professional development supports these teachers in targeting language	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
	English learners need consistent, high-quality designated ELD instruction that is aligned to their language proficiency, limiting access to core content and academic growth. **Scope:** Limited to Unduplicated Student Group(s)	development, enabling EL and *LTEL* students to access core content and improve English proficiency. Student Group Focus: EL, *LTEL*	
1.22	**Action:** English Language Development (ELD) Staff Coaching **Need:** English learners and long-term English learners require targeted, standards-aligned instruction, and teachers need ongoing support to effectively differentiate and implement ELD strategies. **Scope:** Limited to Unduplicated Student Group(s)	ELD staff provide personalized coaching, mentorship, cohort support, and lesson modeling for teachers of EL and *LTEL* students. This strengthens instructional practices, ensuring students receive high-quality, targeted language instruction that promotes English proficiency and academic success. Student Group Focus: EL, *LTEL*	English Language Learner State Assessment, English Language Learner Reclassification Rate
1.23	**Action:** English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support **Need:** English learners require accurate assessment and monitoring to track language development, ensure timely reclassification, and receive appropriate instructional support. **Scope:** Limited to Unduplicated Student Group(s)	Providing district-wide ELPAC training, administration, and oversight of EL services ensures compliance and supports teachers in monitoring student progress. This enables timely interventions and appropriate language instruction, promoting English proficiency and academic success for EL students. Student Group Focus: EL	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
1.24	**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:** Long-term English learners often struggle to achieve full English proficiency, which limits access to grade-level content and post-secondary opportunities. **Scope:** Limited to Unduplicated Student Group(s)	Staff coordinate programs engaging LTEL and EL students in reading, writing, listening, and speaking practice to provide targeted language development. This accelerates English proficiency, supports timely reclassification, and improves academic access for unduplicated students. Student Group Focus: EL, LTEL	English Language Learner Reclassification, A-G Completion
2.3	**Action:** Credit Recovery for Foster Youth (FY) **Need:** Foster youth often face disruptions in schooling that result in credit deficiencies, putting graduation and post-secondary opportunities at risk. **Scope:**	Providing targeted credit recovery support helps foster youth make up missed coursework, stay on track for graduation, and access post-secondary pathways. This ensures these students receive individualized academic support to address gaps and promote equitable outcomes. Student Group Focus: FY	Graduation

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)		
2.4	**Action:** Equitable Access for Foster Youth **Need:** Foster youth may face barriers limiting access to supports that promote academic success, including experiences related to enrichment, school connectedness, and college/career readiness. **Scope:** Limited to Unduplicated Student Group(s)	Staff verify eligibility of current and former foster youth and ensure all qualifying students receive appropriate services. This process guarantees equitable access to targeted supports for foster youth. Student Group Focus: FY	Graduation
2.5	**Action:** Foster Youth (FY) Advocacy **Need:** Foster youth often face academic, social-emotional, and systemic barriers that limit access to consistent support, advocacy, and communication between home, school, and community resources. **Scope:** Limited to Unduplicated Student Group(s)	Providing foster youth advocacy resources—including alternative school site support, enrollment assistance, ILP case management, school visits, social-emotional support, and coordination with County, SCOE, and community partners—ensures FY students receive personalized guidance and services. This promotes academic stability, equitable access to resources, and overall well-being for foster youth. Student Group Focus: FY	Graduation, Attendance
2.8	**Action:** Technology to Support Inclusive Learning **Need:** English learners, students with disabilities, and families who speak languages other than English often face barriers accessing	Providing technology that includes translated materials, translation tools, language resources, and supports for differentiated instruction ensures all students can access grade-level content. This also enhances family engagement, promotes inclusive teaching practices, and ensures students with disabilities receive equitable access to	High School Dropout Rate, Middle School Dropout Rate, Graduation

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	instructional materials, communication, and equitable learning opportunities. **Scope:** Limited to Unduplicated Student Group(s)	academic content. Instructional technology provides: • 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	
2.15	**Action:** McKinney-Vento (MKV) Basic Needs Support **Need:** Homeless students and families often face basic needs challenges, lack of school supplies, and barriers to consistent attendance, which can negatively impact student learning and engagement. **Scope:** Limited to Unduplicated Student Group(s)	McKinney-Vento wraparound services provide basic needs support, school supplies, and attendance assistance to homeless families. These services help ensure students can access school consistently, participate fully in learning, and experience equitable educational opportunities. Student Group Focus: HM	Chronic Absenteeism, Attendance
2.18	**Action:** Federally Mandated Transportation **Need:** Foster youth, McKinney-Vento students, and eligible newcomers often face barriers to consistent school attendance due to housing	Providing federally mandated transportation to attend school of origin ensures these students can maintain educational continuity. Prioritizing eligible newcomers and unduplicated students reduces barriers to access, supporting consistent attendance, stability, and equitable academic opportunities.	Chronic Absenteeism, Attendance

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	instability or school placement changes, which can disrupt learning and academic progress. **Scope:** Limited to Unduplicated Student Group(s)	Student Group Focus: EL (Newcomer), FY, HM	
3.11	**Action:** Cultural Communication Specialists **Need:** Families who speak home languages other than English often face barriers accessing school communications and resources, limiting their engagement in their students' education. Spanish and Persian are the most common languages, other than English, spoken in homes. **Scope:** Limited to Unduplicated Student Group(s)	Employing two cultural communication specialists provides purposeful, targeted communication through storytelling and supports schools and departments in improving overall communication practices. This ensures these families receive accessible, culturally relevant information, promoting engagement and equitable participation in their students' academic progress. Student Focus Group: EL	Connectedness, Parent and Family Engagement
3.14	**Action:** Preventative Health Services **Need:** Unduplicated students may disproportionately face undiagnosed dental and vision problems that hinder learning, classroom participation, and academic performance. **Scope:** Limited to Unduplicated Student Group(s)	Supporting the Kindergarten Oral Health Assessment and partnering with an outside agency to provide vision screening, follow-up exams, prescriptions, and glasses ensures that students receive oral screening and necessary eye care. This support removes a barrier to learning, promoting equitable access to instruction and improving academic outcomes for low-income students. Student Group Focus: LI	Connectedness
3.16	**Action:**	Implementing two-way text messaging and feedback platforms with advanced translation	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
	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features **Need:** English learners and their families often face communication barriers that limit timely access to school information, opportunities for engagement, and feedback on student progress. **Scope:** Limited to Unduplicated Student Group(s)	features ensures families can receive and respond to communications in their primary language. This promotes equitable access to information, strengthens family engagement, and supports student academic success. Student Group Focus: EL	
3.36	**Action:** Translation and Interpretation **Need:** English learners and their families often face language barriers that limit access to school communication, resources, and participation in academic and school activities. **Scope:** Limited to Unduplicated Student Group(s)	Providing translation and interpretation services ensures that students and families can understand school communications, participate in meetings, and access instructional and support resources. This support promotes equitable access, engagement, and academic success for English learners and their families. Student Group Focus: EL	Connectedness, Parent and Family Engagement
3.37	**Action:** Support for Newcomers and Culturally Relevant Engagement **Need:** Support for newcomers and culturally relevant engagement is essential because these students, including English learners, often face academic, language, and cultural barriers that limit participation, connection to school, and access to grade-level content.	Provides targeted support for newcomers by helping families understand the American school system and engaging them in activities that promote student academic progress. Additionally, providing school supplies and Chromebooks ensures access to translation tools, classroom resources, and research materials, enabling students to fully participate in learning and fostering equitable academic and social-emotional outcomes.	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
	Scope: Limited to Unduplicated Student Group(s)	Student Group Focus: EL (Newcomer)	

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 1.12, 1.21, 1.25, 2.18, 2.20, 3.32, 3.38, and 3.42 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	1/27	1/19
Staff-to-student ratio of certificated staff providing direct services to students	1/20	1/17

2026-27 Total Planned Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	$440,217,874	$80,969,642	18.393%	0.000%	18.393%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$92,742,664.00	$16,187,217.00	$536,738.00	$5,333,150.00	$114,799,769.00	$102,862,722.00	$11,937,047.00

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	World Language Proficiency Validation	EL	No			9-12	On-going	$0.00	$5,000.00			$5,000.00		$5,000.00	
1	1.2	Elementary K-8 Directors	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-8	On-going	$339,913.00	$0.00	$339,913.00				$339,913.00	
1	1.3	College Career Readiness Counseling	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$310,421.00	$0.00	$310,421.00				$310,421.00	
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	$489,485.00	$0.00	$314,849.00			$174,636.00	$489,485.00	
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	$2,042,888.00	$308,295.00	$2,351,183.00				$2,351,183.00	

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	1.8	Career Technical Education (CTE)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$3,012,022.00	$1,252,391.00	$1,817,964.00	$1,910,025.00		$536,424.00	$4,264,413.00	
1	1.9	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	10-11	On-going	$0.00	$50,000.00	$50,000.00				$50,000.00	
1	1.10	Center for Teacher Support Induction		Yes	LEA-wide		All Schools	On-going	$1,643,302.00	$0.00	$525,217.00			$1,118,085.00	$1,643,302.00	
1	1.11	Bilingual Instructional Assistants (BIAs)	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$4,544,085.00	$0.00	$4,544,085.00				$4,544,085.00	
1	1.12	TK-8 Core Subject Area Intervention	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	TK-8	On-going	$7,575,429.00	$0.00	$6,560,304.00	$1,015,125.00			$7,575,429.00	
1	1.13	Naviance Support/6th Grade Program	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	K-6	On-going	$14,323.00	$5,677.00	$20,000.00				$20,000.00	
1	1.14	Camp Invention	LI	No			1-6	On-going	$1,050,444.00	$199,556.00				$1,250,000.00	$1,250,000.00	
1	1.15	Next Generation Science Standards (NGSS)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-6	On-going	$102,182.00	$58,161.00	$160,343.00				$160,343.00	
1	1.16	System of Professional Growth (SPG)	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,369,564.00	$42,983.00	$2,412,547.00				$2,412,547.00	
1	1.17	iReady License, Professional Development, and Implementation Support	English Learners Low Income	Yes	LEA-wide	English Learners Low	All Schools	On-going	$25,000.00	$911,722.00	$936,722.00				$936,722.00	

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						Income										
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	$484,000.00	$117,635.00	$601,635.00				$601,635.00	
1	1.19	Advanced Placement and Counselor Summer Training	English Learners	Yes	LEA-wide	English Learners	10-12	On-going	$2,986.00	$12,314.00	$15,300.00				$15,300.00	
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	$140,384.00	$45,526.00	$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	$14,268,503.00	$0.00	$14,268,503.00				$14,268,503.00	
1	1.22	English Language Development (ELD) Staff Coaching	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$936,696.00	$0.00	$573,411.00	$194,062.00		$169,223.00	$936,696.00	
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	$693,069.00	$12,642.00	$705,711.00				$705,711.00	
1	1.24	English Language Development (ELD) Staff	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$660,725.00	$37,725.00	$698,450.00				$698,450.00	
1	1.25	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	$5,443,901.00	$1,106,504.00	$6,550,405.00				$6,550,405.00	
1	1.26	Instructional Assistants to Support TK-2 Classrooms		Yes	LEA-wide		TK-2	On-going	$7,710,463.00	$0.00	$572,463.00	$7,138,000.00			$7,710,463.00	
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	

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1	1.28	K-2 Reading Difficulties Screener	Low Income	Yes	LEA-wide	Low Income	K-2	On-going	$12,587.00	$10,413.00	$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	$107,100.00	$58,150.00	$165,250.00				$165,250.00	
1	1.30	Secondary Literacy Professional Learning	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$75,280.00	$2,720.00	$78,000.00				$78,000.00	
1	1.31	State Seal of Civic Engagement and Civic Education	Low Income	Yes	LEA-wide	Low Income	9-12	On-going	$7,163.00	$9,500.00	$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	$49,000.00	$30,600.00	$79,600.00				$79,600.00	
1	1.33	Secondary Directors	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12		$532,227.00	$0.00	$532,227.00				$532,227.00	
2	2.1	Immunization Clinic	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$45,001.00	$1,209.00	$46,210.00				$46,210.00	
2	2.2	Additional School Counselor Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$2,472,089.00	$20,000.00	$2,080,347.00	$308,631.00		$103,111.00	$2,492,089.00	
2	2.3	Credit Recovery for Foster Youth (FY)	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	On-going	$977,122.00	$77,827.00	$827,711.00			$227,238.00	$1,054,949.00	
2	2.4	Equitable Access for Foster Youth	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	$0.00	$10,985.00	$10,985.00				$10,985.00	

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2	2.5	Foster Youth (FY) Advocacy	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	On-going	$0.00	$10,000.00	$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	$1,404,407.00	$50,391.00	$1,454,798.00				$1,454,798.00	
2	2.7	Credit Recovery	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$533,587.00	$214,192.00	$747,779.00				$747,779.00	
2	2.8	Technology to Support Inclusive Learning	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$39,782.00	$196,365.00	$236,147.00				$236,147.00	
2	2.9	Summer School: Independent Study	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$197,669.00	$0.00	$197,669.00				$197,669.00	
2	2.10	Summer School: Seat Based	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$574,489.00	$47,176.00	$621,665.00				$621,665.00	
2	2.11	Additional High School Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	On-going	$74,182.00	$0.00	$74,182.00				$74,182.00	
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	All Schools	On-going	$13,389.00	$36,611.00	$50,000.00				$50,000.00	
2	2.13	Site-Based Counselor Allocation	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$2,508,527.00	$0.00	$2,508,527.00				$2,508,527.00	

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2	2.14	Integrated Math 1 Teachers High School	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$643,941.00	$0.00	$643,941.00				$643,941.00	
2	2.15	McKinney-Vento (MKV) Basic Needs Support	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	$106,130.00	$0.00	$106,130.00				$106,130.00	
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	$417,839.00	$44,348.00	$462,187.00				$462,187.00	
2	2.18	Federally Mandated Transportation	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	Secondary Teacher on Special Assignment (TOSA): Physical Education	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$46,461.00	$0.00	$46,461.00				$46,461.00	
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	$5,443,901.00	$1,106,505.00	$6,550,406.00				$6,550,406.00	
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$95,606.00	$0.00	$95,606.00				$95,606.00	

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2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	TK-5	On-going	$134,801.00	$0.00	$134,801.00				$134,801.00	
2	2.23	Science Program Specialist	All	No			All Schools	On-going	$227,211.00	$0.00	$227,211.00				$227,211.00	
2	2.24	Elementary Teachers on Special Assignment (TOSA): English Language Arts (ELA) and Secondary TOSA: Math	EL, LI	No			All Schools	On-going	$232,123.00	$0.00				$232,123.00	$232,123.00	
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$347,212.00	$0.00	$191,232.00	$155,980.00			$347,212.00	
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	$402,478.00	$0.00	$402,478.00				$402,478.00	
3	3.1	Foster Youth Advocacy	FY	No			All Schools	On-going	$94,268.00	$5,732.00			$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	$1,099,690.00	$0.00	$572,710.00			$526,980.00	$1,099,690.00	
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	$183,575.00	$0.00	$183,575.00				$183,575.00	
3	3.4	Title 1 Vice Principals (Preschool through 8th grade)	Low Income	Yes	LEA-wide	Low Income	Preschool-8	On-going	$1,928,074.00	$0.00	$1,928,074.00				$1,928,074.00	
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	English Learners Low Income	Yes	LEA-wide	English Learners Low	All Schools	On-going	$25,674.00	$0.00	$25,674.00				$25,674.00	

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						Income										
3	3.6	Equitable Access and Outcomes	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	9-12	On-going	$4,803.00	$21,243.00	$26,046.00				$26,046.00	
3	3.7	Neighborhood Learning Project (NLP) / 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	$12,293.00	$27,705.00	$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	$234,808.00	$214,534.00	$335,730.00	$113,612.00			$449,342.00	
3	3.9	Summer Family Engagement	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$4,900.00	$45,100.00	$10,100.00	$39,900.00			$50,000.00	
3	3.10	Adult Education: English as a Second Language (ESL)	EL	No			English learner adult education	On-going	$108,283.00	$0.00		$108,283.00			$108,283.00	
3	3.11	Cultural Communication Specialists	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$274,748.00	$0.00	$274,748.00				$274,748.00	
3	3.12	Workforce Diversity, Recruitment, Retention	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$28,839.00	$71,161.00	$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	$147,665.00	$0.00				$147,665.00	$147,665.00	
3	3.14	Preventative Health Services	Low Income	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	On-going	$205,706.00	$106,335.00	$312,041.00				$312,041.00	

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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	$2,981,158.00	$0.00	$2,981,158.00				$2,981,158.00	
3	3.16	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$0.00	$71,834.00	$71,834.00				$71,834.00	
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	$1,376,372.00	$39,048.00	$692,185.00	$523,441.00		$199,794.00	$1,415,420.00	
3	3.18	Social Worker Support for Schools	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	On-going	$3,035,187.00	$311,238.00	$3,152,839.00	$193,586.00			$3,346,425.00	
3	3.19	Student Voice	English Learners Low Income EL, LI	No Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$2,162.00	$20,838.00	$23,000.00				$23,000.00	
3	3.20	Navigate 360	Foster Youth Low Income	Yes	LEA-wide	Foster Youth Low Income	All Schools	On-going	$0.00	$140,000.00	$140,000.00				$140,000.00	
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Low Income	Yes	LEA-wide	Low Income	Grade 8	On-going	$22,400.00	$17,600.00	$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	$9,042.00	$5,958.00	$15,000.00				$15,000.00	
3	3.23	Black Student Unions (BSUs)	Low Income	Yes	LEA-wide	Low Income	6-12	On-going	$497.00	$39,714.00	$40,211.00				$40,211.00	
3	3.24	School/Community Prevention Specialist	English Learners Low Income	Yes	LEA-wide	English Learners Low	6-12	On-going	$104,510.00	$0.00	$104,510.00				$104,510.00	

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						Income										
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	$66,162.00	$2,298.00	$68,460.00				$68,460.00	
3	3.28	Substance Abuse Prevention Support	Low Income	Yes	LEA-wide	Low Income	All Schools	On-going	$153,608.00	$9,993.00	$163,601.00				$163,601.00	
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Low Income	Yes	LEA-wide	Low Income	All Schools	On-going	$232,506.00	$125,565.00	$358,071.00				$358,071.00	
3	3.30	Cultivating Leaders	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$261,734.00	$90,505.00	$352,239.00				$352,239.00	
3	3.31	Inclusive Practices	Students with Disabilities	No			All Schools	On-going	$98,065.00	$0.00	$98,065.00				$98,065.00	
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	$5,443,901.00	$1,106,504.00	$6,550,405.00				$6,550,405.00	
3	3.33	Behavior Support Assistants	Students with Disabilities	No			All Schools	On-going	$563,499.00	$0.00	$563,499.00				$563,499.00	
3	3.34	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	Students with Disabilities	No			All Schools	On-going	$33,865.00	$0.00	$33,865.00				$33,865.00	
3	3.35	Multicultural Counselor	EL (Newcomer)	No			All Schools	On-going	$98,663.00	$0.00		$62,523.00	$36,140.00		$98,663.00	
3	3.36	Translation and Interpretation	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	On-going	$1,139,711.00	$0.00	$533,353.00			$606,358.00	$1,139,711.00	

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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	$240,188.00	$52,428.00	$45,000.00	$247,616.00			$292,616.00	
3	3.38	Ongoing Support for Newcomers	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$1,428,087.00	$320,123.00	$1,352,612.00		$395,598.00		$1,748,210.00	
3	3.39	American Indian Education Program Grant Management	Low Income	Yes	LEA-wide	Low Income	All Schools	On-going	$44,146.00	$17,367.00	$20,000.00			$41,513.00	$61,513.00	
3	3.40	Safety Positions	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$507,912.00	$0.00	$507,912.00				$507,912.00	
3	3.41	Secondary Vice Principals	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	6-12	On-going	$1,253,757.00	$0.00	$1,253,757.00				$1,253,757.00	
3	3.42	Enhance School Culture and Climate - Encina	Low Income	Yes	Schoolwide	Low Income	Specific Schools: Encina High School	On-going	$0.00	$40,340.00	$40,340.00				$40,340.00	
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	$637,489.00	$0.00	$544,210.00	$93,279.00			$637,489.00	
3	3.44	Student Identity	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$8,832.00	$31,168.00	$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	$638,329.00	$25,887.00	$609,354.00	$54,862.00			$664,216.00	
3	3.46	Family Education and Leadership Development	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth	All Schools	On-going	$20,131.00	$41,609.00	$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										
3	3.47	Safety Support, Planning & Training	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$1,847,007.00	$0.00	$1,847,007.00				$1,847,007.00	
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	$115,227.00	$25,099.00	$140,326.00				$140,326.00	
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	$213,835.00	$21,254.00	$235,089.00				$235,089.00	
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	$41,034.00	$24,251.00	$65,285.00				$65,285.00	
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$177,446.00	$0.00	$177,446.00				$177,446.00	
3	3.52	Equity Personnel	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$763,338.00	$0.00	$763,338.00				$763,338.00	
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$288,616.00	$0.00	$136,898.00	$151,718.00			$288,616.00	
3	3.54	Mentoring and Support	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	On-going	$0.00	$100,000.00	$100,000.00				$100,000.00	
3	3.55	Building Capacity for Anti-Racist/Anti-Bias Instruction	English Learners Low Income	Yes	LEA-wide	English Learners	All Schools	On-going	$50,508.00	$95,552.00	$146,060.00				$146,060.00	

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										
4	4.1	Administrative Instructional Specialist (Vice Principal)	HIS, SED, WH	No			Specific Schools: La Entrada Continuation	One Year	$112,955.00	$0.00		$112,955.00			$112,955.00	
4	4.2	Supplemental Support for Goal Implementation	HIS, SED, WH	No			Specific Schools: La Entrada Continuation	One Year	$0.00	$58,188.00		$58,188.00			$58,188.00	
4	4.3	Central Support	HIS, SED, WH	No			Specific Schools: La Entrada Continuation	One Year	$0.00	$8,117.00		$8,117.00			$8,117.00	
4	4.4	Indirect Cost Allocation	HIS, SED, WH	No			Specific Schools: La Entrada Continuation	One Year	$6,868.00	$4,031.00		$10,899.00			$10,899.00	
5	5.1	Math Support	AS, EL, HIS	No			Specific Schools: Encina High	One Year	$110,228.00	$0.00		$110,228.00			$110,228.00	
5	5.2	Counselor	AS, EL, HIS, HM, SED, WH	No			Specific Schools: Encina High	One Year	$74,715.00	$0.00		$74,715.00			$74,715.00	
5	5.3	Bilingual Instructional Assistants	AS, EL, HIS, HM, SED	No			Specific Schools: Encina High	One Year	$185,150.00	$0.00		$185,150.00			$185,150.00	
5	5.4	Advancement Via Individual Determination (AVID) Emerge	HM, WH	No			Specific Schools: Encina High	One Year	$61,199.00	$0.00		$61,199.00			$61,199.00	
5	5.5	Campus Supervision	TOM	No			Specific Schools: Encina High	One Year	$115,845.00	$0.00		$115,845.00			$115,845.00	
5	5.6	Student Engagement and Support	TOM	No			Specific Schools: Encina High	One Year	$144,908.00	$0.00		$144,908.00			$144,908.00	
5	5.7	English Language Instructional Specialist	AS, EL, HIS, HM, SED	No			Specific Schools: Encina High	One Year	$30,175.00	$0.00		$30,175.00			$30,175.00	
5	5.8	Supplemental Support for Goal Implementation	AS, EL, HIS, HM, SED, TOM, WH	No			Specific Schools: Encina High	One Year	$0.00	$208,559.00		$208,559.00			$208,559.00	

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	5.9	Central Support	AS, EL, HIS, HM, SED, TOM, WH	No			Specific Schools: Encina High	One Year	$0.00	$44,144.00		$44,144.00			$44,144.00	
5	5.10	Indirect Cost Allocation	AS, EL, HIS, HM, SED, TOM, WH	No			Specific Schools: Encina High	One Year	$43,911.00	$15,364.00		$59,275.00			$59,275.00	
6	6.1	Academic Intervention	AA, AS, EL, HIS, SED, WH	No			Specific Schools: Greer Elementary	One Year	$272,950.00	$0.00		$272,950.00			$272,950.00	
6	6.2	Instructional Assistants	AA, AS, EL, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$112,246.00	$0.00		$112,246.00			$112,246.00	
6	6.3	Behavioral Team	AA, AS, EL, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$274,975.00	$0.00		$274,975.00			$274,975.00	
6	6.4	Campus Monitors	AA, AS, EL, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$85,945.00	$0.00		$85,945.00			$85,945.00	
6	6.5	Bilingual Instructional Assistant	AA, AS, EL, HIS, SED, WH	No			Specific Schools: Greer Elementary	One Year	$40,991.00	$0.00		$40,991.00			$40,991.00	
6	6.6	Attendance Clerks	AA, AS, EL, HM, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$28,656.00	$0.00		$28,656.00			$28,656.00	
6	6.7	Supplemental Support for Goal Implementation	AA, AS, EL, HIS, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$0.00	$71,979.00		$71,979.00			$71,979.00	
6	6.8	Central Support	AA, AS, EL, HIS, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$0.00	$42,103.00		$42,103.00			$42,103.00	
6	6.9	Indirect Cost Allocation	AA, AS, EL, HIS, HM, SED, SWD, WH	No			Specific Schools: Greer Elementary	One Year	$49,599.00	$6,936.00		$56,535.00			$56,535.00	
7	7.1	Mental Health Support	SWD	No			Specific Schools: La	One Year	$0.00	$55,000.00		$55,000.00			$55,000.00	

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
							Vista Center									
7	7.2	Supplemental Support for Goal Implementation	SWD	No			Specific Schools: La Vista Center	One Year	$0.00	$2,047.00		$2,047.00			$2,047.00	
7	7.3	Central Support	SWD	No			Specific Schools: La Vista Center	One Year	$0.00	$2,706.00		$2,706.00			$2,706.00	
7	7.4	Indirect Cost Allocation	SWD	No			Specific Schools: La Vista Center	One Year	$0.00	$3,633.00		$3,633.00			$3,633.00	
8	8.1	Behavior Support	AS, HM	No			Specific Schools: Katherine Johnson Middle	Two Years	$561,498.00	$0.00		$561,498.00			$561,498.00	
8	8.2	ELA Intervention	AA, AS, EL, HIS, LTEL, SED	No			Specific Schools: Katherine Johnson Middle	One Year	$0.00	$35,000.00		$35,000.00			$35,000.00	
8	8.3	English Learner Supplemental Curriculum (EL Achieve)	EL	No			Specific Schools: Katherine Johnson Middle	One Year	$0.00	$75,126.00		$75,126.00			$75,126.00	
8	8.4	Supplemental Support for Goal Implementation	AA, AS, EL, HIS, HM, LTEL, SED	No			Specific Schools: Katherine Johnson Middle	One Year	$0.00	$75,000.00		$75,000.00			$75,000.00	
8	8.5	Central Support	AA, AS, EL, HIS, HM, LTEL, SED	No			Specific Schools: Katherine Johnson Middle	One Year	$0.00	$35,411.00		$35,411.00			$35,411.00	
8	8.6	Indirect Cost Allocation	AA, AS, EL, HIS, HM, LTEL, SED	No			Specific Schools: Katherine Johnson Middle	One Year	$34,139.00	$13,409.00		$47,548.00			$47,548.00	
9	9.1	Student Motivation and Engagement	AA, EL, HIS, HM, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$117,763.00	$0.00		$117,763.00			$117,763.00	

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	9.2	Intervention Support	AA, EL, HIS, HM, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$98,878.00	$0.00		$98,878.00			$98,878.00	
9	9.3	English Language Arts Co-Teacher	EL, LTEL	No			Specific Schools: San Juan High	One Year	$117,915.00	$0.00		$117,915.00			$117,915.00	
9	9.4	Math Co-Teacher	EL, HIS, SED	No			Specific Schools: San Juan High	One Year	$89,603.00	$0.00		$89,603.00			$89,603.00	
9	9.5	Academic Assessment Coordinator - High School Counselor	AA, EL, HIS, HM, LTEL, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$63,856.00	$0.00		$63,856.00			$63,856.00	
9	9.6	Differentiated Instructional Support	EL, HIS, LTEL, SED	No			Specific Schools: San Juan High	One Year	$110,360.00	$0.00		$110,360.00			$110,360.00	
9	9.7	Targeted instructional support for Math	EL, HIS, SED	No			Specific Schools: San Juan High	One Year	$44,941.00	$0.00		$44,941.00			$44,941.00	
9	9.8	Supplemental Support for Goal Implementation	AA, EL, HIS, HM, LTEL, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$0.00	$52,265.00		$52,265.00			$52,265.00	
9	9.9	Central Support	AA, EL, HIS, HM, LTEL, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$0.00	$32,990.00		$32,990.00			$32,990.00	
9	9.10	Indirect Cost Allocation	AA, EL, HIS, HM, LTEL, SED, SWD, TOM	No			Specific Schools: San Juan High	One Year	$39,114.00	$5,183.00		$44,297.00			$44,297.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
$440,217,874	$80,969,642	18.393%	0.000%	18.393%	$91,820,024.00	0.000%	20.858%	**Total:**	$91,820,024.00
								LEA-wide Total:	$65,087,692.00
								Limited Total:	$24,974,019.00
								Schoolwide Total:	$1,758,313.00

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	1.2	Elementary K-8 Directors	Yes	LEA-wide	English Learners Low Income	TK-8	$339,913.00	
1	1.3	College Career Readiness Counseling	Yes	LEA-wide	English Learners Low Income	9-12	$310,421.00	
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	$314,849.00	
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	$2,351,183.00	
1	1.8	Career Technical Education (CTE)	Yes	LEA-wide	English Learners Low Income	9-12	$1,817,964.00	
1	1.9	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	LEA-wide	English Learners Low Income	10-11	$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 (%)
1	1.10	Center for Teacher Support Induction	Yes	LEA-wide		All Schools	$525,217.00	
1	1.11	Bilingual Instructional Assistants (BIAs)	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$4,544,085.00	
1	1.12	TK-8 Core Subject Area Intervention	Yes	LEA-wide	English Learners Foster Youth Low Income	TK-8	$6,560,304.00	
1	1.13	Naviance Support/6th Grade Program	Yes	LEA-wide	English Learners Low Income	K-6	$20,000.00	
1	1.15	Next Generation Science Standards (NGSS)	Yes	LEA-wide	English Learners Low Income	TK-6	$160,343.00	
1	1.16	System of Professional Growth (SPG)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,412,547.00	
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	Advanced Placement and Counselor Summer Training	Yes	LEA-wide	English Learners	10-12	$15,300.00	
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	$14,268,503.00	
1	1.22	English Language Development (ELD) Staff Coaching	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$573,411.00	
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$705,711.00	

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	1.24	English Language Development (ELD) Staff	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$698,450.00	
1	1.25	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	$6,550,405.00	
1	1.26	Instructional Assistants to Support TK-2 Classrooms	Yes	LEA-wide		TK-2	$572,463.00	
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	Low Income	K-2	$23,000.00	
1	1.29	Elementary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	TK-5	$165,250.00	
1	1.30	Secondary Literacy Professional Learning	Yes	LEA-wide	English Learners Low Income	6-12	$78,000.00	
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	$79,600.00	
1	1.33	Secondary Directors	Yes	LEA-wide	English Learners Low Income	6-12	$532,227.00	
2	2.1	Immunization Clinic	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$46,210.00	
2	2.2	Additional School Counselor Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,080,347.00	
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	9-12	$827,711.00	

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	2.4	Equitable Access for Foster Youth	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	$1,454,798.00	
2	2.7	Credit Recovery	Yes	LEA-wide	English Learners Low Income	9-12	$747,779.00	
2	2.8	Technology to Support Inclusive Learning	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$236,147.00	
2	2.9	Summer School: Independent Study	Yes	LEA-wide	English Learners Low Income	9-12	$197,669.00	
2	2.10	Summer School: Seat Based	Yes	LEA-wide	English Learners Low Income	9-12	$621,665.00	
2	2.11	Additional High School Support	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	$74,182.00	
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$50,000.00	
2	2.13	Site-Based Counselor Allocation	Yes	LEA-wide	English Learners Low Income	6-12	$2,508,527.00	
2	2.14	Integrated Math 1 Teachers High School	Yes	LEA-wide	English Learners Low Income	9-12	$643,941.00	
2	2.15	McKinney-Vento (MKV) Basic Needs Support	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	$106,130.00	
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	$462,187.00	

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	2.18	Federally Mandated Transportation	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	$1,450,000.00	
2	2.19	Secondary Teacher on Special Assignment (TOSA): Physical Education	Yes	LEA-wide	English Learners Low Income	6-12	$46,461.00	
2	2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$6,550,406.00	
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	LEA-wide	English Learners Low Income	6-12	$95,606.00	
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	LEA-wide	English Learners Low Income	TK-5	$134,801.00	
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	Yes	LEA-wide	English Learners Low Income	6-12	$191,232.00	
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	LEA-wide	English Learners Low Income	All Schools	$402,478.00	
3	3.2	Mental Health Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$572,710.00	
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	$183,575.00	
3	3.4	Title 1 Vice Principals (Preschool through 8th grade)	Yes	LEA-wide	Low Income	Preschool-8	$1,928,074.00	
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	LEA-wide	English Learners Low Income	All Schools	$25,674.00	

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	3.6	Equitable Access and Outcomes	Yes	LEA-wide	English Learners Low Income	9-12	$26,046.00	
3	3.7	Neighborhood Learning Project (NLP) / 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	$335,730.00	
3	3.9	Summer Family Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$10,100.00	
3	3.11	Cultural Communication Specialists	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$274,748.00	
3	3.12	Workforce Diversity, Recruitment, Retention	Yes	LEA-wide	English Learners Low Income	All Schools	$100,000.00	
3	3.14	Preventative Health Services	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	$312,041.00	
3	3.15	Additional Staffing for Safe Environments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$2,981,158.00	
3	3.16	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	
3	3.17	Behavior and Systems Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$692,185.00	
3	3.18	Social Worker Support for Schools	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$3,152,839.00	
3	3.19	Student Voice	Yes	LEA-wide	English Learners Low Income	All Schools	$23,000.00	
3	3.20	Navigate 360	Yes	LEA-wide	Foster Youth Low Income	All Schools	$140,000.00	

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 (%)
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	$104,510.00	
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	$68,460.00	
3	3.28	Substance Abuse Prevention Support	Yes	LEA-wide	Low Income	All Schools	$163,601.00	
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	LEA-wide	Low Income	All Schools	$358,071.00	
3	3.30	Cultivating Leaders	Yes	LEA-wide	English Learners Low Income	All Schools	$352,239.00	
3	3.32	District Supports for Continuous Improvement: Suspension Rate	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$6,550,405.00	
3	3.36	Translation and Interpretation	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	$533,353.00	
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	$1,352,612.00	
3	3.39	American Indian Education Program Grant Management	Yes	LEA-wide	Low Income	All Schools	$20,000.00	

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 (%)
3	3.40	Safety Positions	Yes	LEA-wide	English Learners Low Income	All Schools	$507,912.00	
3	3.41	Secondary Vice Principals	Yes	LEA-wide	English Learners Low Income	6-12	$1,253,757.00	
3	3.42	Enhance School Culture and Climate - Encina	Yes	Schoolwide	Low Income	Specific Schools: Encina High School	$40,340.00	
3	3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	Yes	LEA-wide	English Learners Low Income	All Schools	$544,210.00	
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	$609,354.00	
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	$1,847,007.00	
3	3.48	School Community and Family Partnerships	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	$140,326.00	
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	LEA-wide	English Learners Low Income	All Schools	$235,089.00	
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	LEA-wide	English Learners Low Income	All Schools	$65,285.00	
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	LEA-wide	English Learners Low Income	All Schools	$177,446.00	
3	3.52	Equity Personnel	Yes	LEA-wide	English Learners Low Income	All Schools	$763,338.00	
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	Yes	LEA-wide	English Learners Low Income	All Schools	$136,898.00	
3	3.54	Mentoring and Support	Yes	LEA-wide	English Learners Low Income	All Schools	$100,000.00	

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 (%)
3	3.55	Building Capacity for Anti-Racist/Anti-Bias Instruction	Yes	LEA-wide	English Learners Low Income	All Schools	$146,060.00	

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$125,774,515.00	$117,625,313.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Co-Teachers at Dyer Kelly	Yes	$752,600	$717,469
1	**1.2**	Elementary K-8 Director	Yes	$337,382	$340,384
1	**1.3**	College Career Readiness Counseling	Yes	$260,357	$270,528
1	**1.4**	Advance Placement/International Baccalaureate Test Fees	Yes	$70,000	$70,000
1	**1.5**	College/Career Center Technicians	Yes	$485,032	$479,959
1	**1.6**	Dual Enrollment Textbooks	Yes	$125,000	$63,000
1	**1.7**	Advancement Via Individual Determination (AVID)	Yes	$1,995,526	$2,241,308
1	**1.8**	Career Technical Education (CTE)	Yes	$4,228,905	$4,481,992
1	**1.9**	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	$604,892	$629,625
1	**1.10**	Center for Teacher Support Induction	No	$1,766,848	$1,614,147
1	**1.11**	Bilingual Instructional Assistants (BIAs)	Yes	$4,595,565	$3,757,024

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	TK-12 Core Subject Area Intervention	Yes	$8,066,580	$7,994,184
1	1.13	Summer Math Learning	Yes	$96,000	$4,000
1	1.14	Camp Invention	No	$1,000,000	$2,113,843
1	1.15	English Language Learner Remediation	Yes	$1,000,000	$1,000,000
1	1.16	Equal Opportunity Schools (EOS)	Yes	$212,743	$206,550
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	$936,722	$936,722
1	1.18	Professional Learning and Implementation of Math Programs	Yes	$601,635	$558,465
1	1.19	Math Support for Grades 6-8	Yes	$657,160	$509,090
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	$185,910	$185,910
1	1.21	Designated English Language Development (ELD) Staff and Strategic Recruitment Support	Yes	$14,936,690	$14,176,978
1	1.22	English Language Development (ELD) Staff Coaching	Yes	$751,132	$757,288
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	$665,925	$665,929
1	1.24	English Language Development (ELD) Staff	Yes	$693,783	$693,783

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	$10,000	$549
1	1.26	Instructional Assistants to Support TK-2 Classrooms	Yes	$6,641,712	$7,547,354
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	$50,000	$50,000
1	1.28	K-2 Reading Difficulties Screener	Yes	$23,000	$23,000
1	1.29	Elementary Literacy Professional Learning	Yes	$177,500	$173,698
1	1.30	Secondary Literacy Professional Learning	Yes	$88,000	$88,000
1	1.31	State Seal of Civic Engagement and Civic Education	Yes	$16,663	$16,663
1	1.32	Strategic Literacy Plans	Yes	$179,600	$219,600
1	1.33	Director, Secondary (50%)	Yes	$127,297	$402,657
1	1.34	World language proficiency validation	No	$5,000	$5,000
1	1.35	High School Math Support	Yes	$1,209,083	$1,177,994
1	1.36	System of Professional Growth (SPG)	Yes	$2,064,913	$2,104,247
1	1.37	Next Generation Science Standards (NGSS)	Yes	$214,835	$210,343

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	$15,300
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	$50,000	$31,809
1	1.40	Naviance Support/6th Grade Program	Yes	$20,000	$20,000
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$5,683,278	$5,419,630
2	2.1	Immunization Clinic	Yes	$46,047	$46,047
2	2.2	Tutoring for Foster Youth (FY)	Yes	$484,192	$488,488
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	$1,179,540	$933,836
2	2.4	Foster Youth (FY) Student Lists	Yes	$10,985	$10,985
2	2.5	Foster Youth (FY) Advocacy	Yes	$10,000	$10,000
2	2.6	La Entrada Alternative Continuation School	Yes	$1,293,610	$1,444,304
2	2.7	Credit Recovery	Yes	$717,244	$751,581
2	2.8	Instructional Technology	Yes	$336,147	$336,147
2	2.9	Summer School: Independent Study	Yes	$184,580	$202,437

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	$391,357	$552,904
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	$442,642	$335,569
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	$55,900	$55,901
2	2.13	Site-Based Counselor Ratio	Yes	$2,316,780	$2,450,518
2	2.14	Integrated Math 1 Teachers High School	Yes	$637,940	$608,502
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	$104,337	$106,423
2	2.16	Student Support Services Mobile	Yes	$20,000	$15,000
2	2.17	Attendance Improvement Program	Yes	$461,474	$381,616
2	2.18	Transportation to School of Origin	Yes	$1,450,000	$1,450,000
2	2.19	Physical Education Professional Learning	Yes	$46,030	$46,399
2	2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	$5,683,278	$5,419,630
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	$94,166	$95,606
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	$160,815	$131,727
2	2.23	Science Program Specialist	No	$225,668	$227,061

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 Assignment (TOSA): English Language Arts (ELA) and Secondary TOSA: Math	No	$254,981.00	$226,955
2	2.25	Secondary Teachers on Special Assignments (TOSAs): English Language Arts (ELA) and Science	No	$330,600	$194,629
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	$400,539	$404,232
3	3.1	Foster Youth Advocacy	No	$100,000	$100,000
3	3.2	Mental Health Support	Yes	$1,202,730	$1,302,845
3	3.3	Campus Supervision	Yes	$423,612	$367,349
3	3.4	Title 1 Vice Principals (Preschool through 8th grade)	Yes	$1,844,689	$1,888,276
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	$25,788	$0
3	3.6	Equitable Access and Outcomes	Yes	$26,046	$22,245
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Yes	$39,998	$30,557
3	3.8	FACE Mobile and Family Services	Yes	$300,000	$355,535
3	3.9	Summer Family Engagement	Yes	$50,000	$40,427

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	3.10	Adult Education: English as a Second Language (ESL)	No	$106,778	$116,614
3	3.11	Cultural Communication Specialists	Yes	$286,114	$205,572
3	3.12	Workforce Diversity, Recruitment, Retention	Yes	$100,000	$100,000
3	3.13	Multi-Tiered System of Supports (MTSS): Program Management and Supervision	No	$146,321	$147,465
3	3.14	Vision to Learn	Yes	$250,000	$455,922
3	3.15	Additional Staffing for Safe Environments	Yes	$3,343,214	$2,649,030
3	3.16	Support Center Leadership Team Stipends	Yes	$10,589	$722
3	3.17	Behavior and Systems Support	Yes	$1,323,396	$1,358,822
3	3.18	Student Support Center	Yes	$5,649,327	$5,434,689
3	3.19	Credentialing Oversight	No	$0	$0
3	3.20	Navigate 360	Yes	$140,001	$143,818
3	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	$40,000	$40,000
3	3.22	San Juan Youth Voice Advocates (SJYVA)	Yes	$15,000	$15,000
3	3.23	Black Student Unions (BSUs)	Yes	$40,211	$40,211

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	3.24	School/Community Prevention Specialist	Yes	$103,378	$105,024
3	3.25	Leadership Workshop Series	Yes	$8,000	$8,000
3	3.26	Student School Climate Teams	Yes	$5,750	$5,750
3	3.27	Camp Kinder	Yes	$331,776	$292,013
3	3.28	Substance Abuse Prevention Support	Yes	$159,513	$161,599
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	$238,712	$247,185
3	3.30	Cultivating Leaders	Yes	$362,239	$190,842
3	3.31	Inclusive Practices	No	$115,405	$145,405
3	3.32	District Supports for Continuous Improvement: Suspension Rate	Yes	$5,683,279	$5,419,631
3	3.33	Behavior Support Assistants	No	$544,708	$549,867
3	3.34	Additional Hours for Instructional Assistants (IAs) to Support Students with Special Needs	No	$303,014	$39,357
3	3.35	Multicultural Counselor	No	$121,459	$154,114
3	3.36	Translation and Interpretation	Yes	$1,180,909	$1,125,879

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	3.37	Support for Newcomers and Culturally Relevant Engagement	Yes	$306,556	$159,877
3	3.38	Ongoing Support for Newcomers	Yes	$3,154,000	$1,913,777
3	3.39	American Indian Education Program Grant Management	Yes	$60,529	$62,385
3	3.40	Safety Positions	Yes	$478,264	$507,912
3	3.41	Vice Principals and Guest Teachers	Yes	$1,301,114	$1,281,208
3	3.42	Enhance School Culture and Climate - Encina	Yes	$65,340	$57,934
3	3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	Yes	$884,340	$805,038
3	3.44	Student Identity	Yes	$40,000	$30,902
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	Yes	$584,665	$618,957
3	3.46	Family Education and Leadership Development	Yes	$61,740	$57,583
3	3.47	Safety Support, Planning & Training	Yes	$1,811,921	$1,766,970
3	3.48	School Community and Family Partnerships	Yes	$135,766	$134,243
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	$235,436	$235,443
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	$60,151	$65,285

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	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	$162,020	$166,073
3	3.52	Fiscal Technician	Yes	$61,730	$66,311
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	Yes	$253,219	$260,292
3	3.54	Mentoring and Support	Yes	$1,910,000	$1,881,999
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	$146,060	$131,813
3	3.56	Equity Personnel	Yes	$753,249	$547,414
3	3.57	Campus Climate	Yes	$100,000	$100,000
3	3.58	Student Voice	Yes	$23,000	$22,976
3	3.59	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	Yes	$71,834	$56,850
4	4.1	Positive Behavioral Interventions and Supports	No	$161,242	$167,310
4	4.2	Math Support	No	$130,650	$0
4	4.3	English Language Arts Intervention	No	$189,701	$152,513
4	4.4	Behavior Support	No	$162,790	$171,308

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)
4	4.5	Social Emotional Support	No	$66,252	$65,071
4	4.6	Refugee Specialist	No	$107,366	$107,686
4	4.7	English Language Arts Enrichment	No	$30,000	$371
4	4.8	Math Enrichment	No	$15,000	$0
4	4.9	Social Emotional Licenses	No	$4,000	$0
4	4.10	Guided Language Acquisition Design (GLAD)	No	$9,000	$1,797
4	4.11	Math Training	No	$15,000	$4,551
4	4.12	Superior Sports	No	$80,000	$77,759
4	4.13	Behavior Incentives	No	$7,516	$2,805
4	4.14	English Language Arts Supplemental Supports	No	$15,000	$14,577
5	5.1	Administrative Instructional Specialist (Vice Principal)	No	$195,025	$0

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	5.2	Counselor	No	$126,974	$141,076
5	5.3	Bilingual Instructional Assistants	No	$261,161	$176,784
5	5.4	English Language Instructional Specialist	No	$30,916	$31,427
5	5.5	Advancement Via Individual Determination (AVID) Emerge	No	$61,731	$64,518
5	5.6	Refugees Empowering Peers (REP)	No	$25,000	$1,714
5	5.7	After School Multilingual Tutoring	No	$84,666	$0
5	5.8	Social Emotional Learning Resources	No	$10,843	$0
6	6.1	Math Intervention	No	$158,491	$159,357
6	6.2	Instructional Assistants	No	$57,185	$51,997
6	6.3	Behavioral Team	No	$307,661	$294,042
6	6.4	Campus Monitor	No	$90,508	$89,789
6	6.5	Bilingual Instructional Assistant	No	$62,196	$41,858
6	6.6	Counselor	No	$94,200	$62,119
6	6.7	Attendance Clerks	No	$14,124	$14,415

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	6.8	Superior Sports	No	$33,549	$73,340
7	7.1	English Language Arts Intervention	No	$151,171	$375,741
7	7.2	Behavior Support	No	$250,578	$207,539
7	7.3	Math Intervention Support	No	$322,342	$142,811
7	7.4	Social Emotional Support	No	$82,555	$764
8	8.1	Attendance Support	No	$298,426	$297,919
8	8.2	Behavior Support	No	$255,205	$229,039
8	8.3	Additional English Language Arts Support	No	$67,385	$43,639
8	8.4	Additional Math Instructional Support	No	$67,385	$9,812
8	8.5	English Language Development Classroom Support	No	$43,121	$8,124
9	9.1	Differentiated Instructional Support	No	$150,558	$94,377
9	9.2	Intervention Support	No	$112,103	$67,578

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)
9	9.3	English Language Arts Co-Teacher	No	$98,226	$101,155
9	9.4	Math Co-Teacher	No	$80,417	$93,880
9	9.5	Academic Assessment Coordinator	No	$131,434	$127,255
9	9.6	Outside and Flexible Learning Environments	No	$11,781	$2,394
9	9.7	Extended Learning Time	No	$70,000	$1,295
10	10.1	Academic Intervention	No	$249,913	$146,268
10	10.2	School Counselor	No	$80,483	$41,413
10	10.3	Field Trips (Extended Learning Opportunities)	No	$31,922	$8,999
10	10.4	Academic Tutoring	No	$95,000	$7,673
11	11.1	Academic Intervention	No	$379,402	$377,915
11	11.2	School Community Workers	No	$111,200	$0
11	11.3	Instructional Assistant	No	$75,000	$0

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	**11.4**	Technology	No	$100,000	$2,571
11	**11.5**	Family Literacy Night	No	$45,000	$1,910
11	**11.6**	Curriculum and Supplemental Instruction	No	$75,000	$1,221
11	**11.7**	Health and Safety	No	$25,739	$174,311

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$75,649,200	$104,880,555.00	$102,153,808.00	$2,726,747.00	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	$752,600	$717,469		
1	1.2	Elementary K-8 Director	Yes	$337,382	$340,384		
1	1.3	College Career Readiness Counseling	Yes	$260,357	$270,528		
1	1.4	Advance Placement/International Baccalaureate Test Fees	Yes	$70,000	$70,000		
1	1.5	College/Career Center Technicians	Yes	$485,032	$479,959		
1	1.6	Dual Enrollment Textbooks	Yes	$125,000	$63,000		
1	1.7	Advancement Via Individual Determination (AVID)	Yes	$1,995,526	$2,241,308		
1	1.8	Career Technical Education (CTE)	Yes	$1,815,502	$1,817,964		
1	1.9	Multi-Tiered System of Supports (MTSS): Academic Interventions	Yes	$604,892	$629,625		
1	1.11	Bilingual Instructional Assistants (BIAs)	Yes	$4,595,565	$3,757,024		
1	1.12	TK-12 Core Subject Area Intervention	Yes	$8,066,580	$7,994,184		
1	1.13	Summer Math Learning	Yes	$96,000	$4,000		

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	1.15	English Language Learner Remediation	Yes	$1,000,000	$1,000,000		
1	1.16	Equal Opportunity Schools (EOS)	Yes	$212,743	$206,550		
1	1.17	iReady License, Professional Development, and Implementation Support	Yes	$936,722	$936,722		
1	1.18	Professional Learning and Implementation of Math Programs	Yes	$601,635	$558,465		
1	1.19	Math Support for Grades 6-8	Yes	$657,160	$509,090		
1	1.20	Integrated and Designated English Language Development (ELD) Professional Learning	Yes	$185,910	$185,910		
1	1.21	Designated English Language Development (ELD) Staff and Strategic Recruitment Support	Yes	$14,936,690	$14,176,978		
1	1.22	English Language Development (ELD) Staff Coaching	Yes	$562,414	$566,422		
1	1.23	English Language Proficiency Assessments for California (ELPAC) and English Learner (EL) Services Support	Yes	$665,925	$665,929		
1	1.24	English Language Development (ELD) Staff	Yes	$693,783	$693,783		
1	1.26	Instructional Assistants to Support TK-2 Classrooms	Yes	$6,641,712	$7,547,354		
1	1.27	Accelerating Reclassification: Long-Term English Learner (LTEL)	Yes	$50,000	$50,000		
1	1.28	K-2 Reading Difficulties Screener	Yes	$23,000	$23,000		
1	1.29	Elementary Literacy Professional Learning	Yes	$177,500	$173,698		
1	1.30	Secondary Literacy Professional Learning	Yes	$88,000	$88,000		

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	1.31	State Seal of Civic Engagement and Civic Education	Yes	$16,663	$16,663		
1	1.32	Strategic Literacy Plans	Yes	$179,600	$219,600		
1	1.33	Director, Secondary (50%)	Yes	$127,297	$402,657		
1	1.35	High School Math Support	Yes	$1,209,083	$1,177,994		
1	1.36	System of Professional Growth (SPG)	Yes	$2,064,913	2,104,247		
1	1.37	Next Generation Science Standards (NGSS)	Yes	$214,835	$210,343		
1	1.38	Advance Placement and Counselor Summer Training	Yes	$15,300	15,300		
1	1.39	Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT), Cash for College Events	Yes	$50,000	$31,809		
1	1.40	Naviance Support/6th Grade Program	Yes	$20,000	$20,000		
1	1.41	District Supports for Continuous Improvement: English Language Arts, Mathematics, English Learner Progress, College/Career	Yes	$5,683,278	$5,419,630		
2	2.1	Immunization Clinic	Yes	$46,047	$46,047		
2	2.2	Tutoring for Foster Youth (FY)	Yes	$484,192	$488,488		
2	2.3	Credit Recovery for Foster Youth (FY)	Yes	$730,482	$606,824		
2	2.4	Foster Youth (FY) Student Lists	Yes	$10,985	$10,985		
2	2.5	Foster Youth (FY) Advocacy	Yes	$10,000	$10,000		
2	2.6	La Entrada Alternative Continuation School	Yes	$1,293,610	$1,344,304		

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)
2	2.7	Credit Recovery	Yes	$717,244	$751,581		
2	2.8	Instructional Technology	Yes	$336,147	$336,147		
2	2.9	Summer School: Independent Study	Yes	$184,580	$202,437		
2	2.10	Summer School: Seat Based	Yes	$391,357	$552,904		
2	2.11	Multi-Tiered System of Supports (MTSS): High School Supports	Yes	$442,642	$335,569		
2	2.12	Systematic Tiered Alignment of Interventions, Resources, and Supports (STAIRS)	Yes	$55,900	$55,901		
2	2.13	Site-Based Counselor Ratio	Yes	$2,316,780	$2,450,518		
2	2.14	Integrated Math 1 Teachers High School	Yes	$637,940	$608,502		
2	2.15	McKinney-Vento (MKV) Wraparound Services	Yes	$104,337	$106,423		
2	2.16	Student Support Services Mobile	Yes	$20,000	$15,000		
2	2.17	Attendance Improvement Program	Yes	$461,474	$381,616		
2	2.18	Transportation to School of Origin	Yes	$1,450,000	$1,450,000		
2	2.19	Physical Education Professional Learning	Yes	$46,030	$46,399		
2	2.20	District Supports for Continuous Improvement: Chronic Absenteeism, Graduation	Yes	$5,683,278	$5,419,630		
2	2.21	Secondary Teacher on Special Assignment (TOSA): Math	Yes	$94,166	95,606		
2	2.22	Elementary Teachers on Special Assignment (TOSAs): English Language Arts (ELA) and Math	Yes	$160,815	$131,727		

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)
2	2.26	English Language Arts (ELA) and Math Program Specialists	Yes	$400,539	$404,232		
3	3.2	Mental Health Support	Yes	$1,202,730	$1,302,845		
3	3.3	Campus Supervision	Yes	$423,612	$367,349		
3	3.4	Title 1 Vice Principals (Preschool through 8th grade)	Yes	$1,844,689	$1,888,276		
3	3.5	Conflict Mediation District Initiated Absences (DIAs)	Yes	$25,788	$0		
3	3.6	Equitable Access and Outcomes	Yes	$26,046	$22,245		
3	3.7	Neighborhood Learning Project (NLP) / Academic Parent Teacher Teams (APTT) / Parent Teacher Home Visit Project (PTHVP)	Yes	$39,998	$30,557		
3	3.8	FACE Mobile and Family Services	Yes	$300,000	$355,535		
3	3.9	Summer Family Engagement	Yes	$50,000	$40,427		
3	3.11	Cultural Communication Specialists	Yes	$286,114	$205,572		
3	3.12	Workforce Diversity, Recruitment, Retention	Yes	$100,000	$100,000		
3	3.14	Vision to Learn	Yes	$250,000	$455,922		
3	3.15	Additional Staffing for Safe Environments	Yes	$3,343,214	$2,649,030		
3	3.16	Support Center Leadership Team Stipends	Yes	$10,589	$722		
3	3.17	Behavior and Systems Support	Yes	$1,124,426	$1,159,179		
3	3.18	Student Support Center	Yes	$5,532,642	$5,434,689		
3	3.20	Navigate 360	Yes	$140,001	$143,818		

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	3.21	Where Everybody Belongs (WEB) Peer Mentor Program	Yes	$40,000	$40,000		
3	3.22	San Juan Youth Voice Advocates (SJYVA)	Yes	$15,000	$15,000		
3	3.23	Black Student Unions (BSUs)	Yes	$40,211	$40,211		
3	3.24	School/Community Prevention Specialist	Yes	$103,378	$105,024		
3	3.25	Leadership Workshop Series	Yes	$8,000	$8,000		
3	3.26	Student School Climate Teams	Yes	$5,750	$5,750		
3	3.27	Camp Kinder	Yes	$150,000	$110,394		
3	3.28	Substance Abuse Prevention Support	Yes	$159,513	$161,599		
3	3.29	Bullying Prevention Including Safe School Ambassadors and Safe School Buddies	Yes	$238,712	$247,185		
3	3.30	Cultivating Leaders	Yes	$362,239	$190,842		
3	3.32	District Supports for Continuous Improvement: Suspension Rate	Yes	$5,683,279	$5,419,631		
3	3.36	Translation and Interpretation	Yes	$582,112	$626,839		
3	3.37	Support for Newcomers and Culturally Relevant Engagement	Yes	$45,000	$44,996		
3	3.38	Ongoing Support for Newcomers	Yes	$1,406,934	$1,054,356		
3	3.39	American Indian Education Program Grant Management	Yes	$20,000	$20,000		
3	3.40	Safety Positions	Yes	$478,264	507,912.00		
3	3.41	Vice Principals and Guest Teachers	Yes	$1,301,114	$1,281,208		

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	3.42	Enhance School Culture and Climate - Encina	Yes	$65,340	$57,934		
3	3.43	Resources and Child Care for Families - Pregnancy Through 3 Years Old	Yes	$884,340	$805,038		
3	3.44	Student Identity	Yes	$40,000	$30,902		
3	3.45	F.A.C.E. Parent/Family Support Ambassadors	Yes	$584,665	$618,957		
3	3.46	Family Education and Leadership Development	Yes	$61,740	$57,583		
3	3.47	Safety Support, Planning & Training	Yes	$1,811,921	$1,766,970		
3	3.48	School Community and Family Partnerships	Yes	$135,766	$134,243		
3	3.49	San Juan Teacher Residency at Alder Graduate School of Education	Yes	$235,436	$235,443		
3	3.50	New Teacher Induction and Peer Assistance and Review (PAR)	Yes	$60,151	65,285		
3	3.51	Pre-Induction Teacher On Special Assignment (TOSA)	Yes	$162,020	$166,073		
3	3.52	Fiscal Technician	Yes	$61,730	$66,331		
3	3.53	System of Professional Growth (SPG) and Pre-Induction Support	Yes	$136,804	$136,455		
3	3.54	Mentoring and Support	Yes	$1,910,000	$1,881,999		
3	3.55	Building Capacity For Anti-Racist/Anti-Bias Instruction	Yes	$146,060	$131,813		
3	3.56	Equity Personnel	Yes	$753,249	$547,414		
3	3.57	Campus Climate	Yes	$100,000	$100,000		
3	3.58	Student Voice	Yes	$23,000	$22,976		

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	3.59	Two Way Text Messaging and Feedback Platforms with Advanced Translation Features	Yes	$71,834	$56,850		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$410,783,400	$75,649,200	2.504%	20.920%	$102,153,808.00	0.000%	24.868%	$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 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

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

Reflections: Technical Assistance

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

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

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

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

Requirements

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

- Teachers,

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

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

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

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

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

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

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

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

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

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

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

    - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

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

Year 1 Outcome

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

Year 2 Outcome

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

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

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

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 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

737

- 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:
2025 CA School Dashboard School Indicator Results

Schol	English Learner Progress	ELA	Math	Chronic Absenteeism	Graduation Rate	Suspension Rate	College/ Career
San Juan Unified School District	Yellow	Orange	Orange	Orange	Green	Yellow	Orange
Albert Schweitzer Elementary	Blue	Yellow	Orange	Red	N/A	Green	N/A
Andrew Carnegie Middle	No Performance Color	Orange	Yellow	Orange	N/A	Green	N/A
Arcade Fundamental Middle	Red	Red	Red	Orange	N/A	Green	N/A
Arden Middle	Green	Orange	Orange	Red	N/A	Orange	N/A
Arlington Heights Elementary	Green	Yellow	Yellow	Yellow	N/A	Green	N/A
Bella Vista High	Blue	Green	Green	N/A	Yellow	Green	Orange
Cambridge Heights Elementary	No Performance Color	Green	Green	Orange	N/A	Green	N/A
Cameron Ranch Elementary	Orange	Yellow	Orange	Orange	N/A	Orange	N/A
Carmichael Elementary	Orange	Yellow	Yellow	Yellow	N/A	Yellow	N/A
Carriage Drive Elementary	Yellow	Orange	Yellow	Orange	N/A	Blue	N/A
Casa Roble Fundamental High	No Performance Color	Yellow	Yellow	N/A	Blue	Green	Blue
Charles Peck Elementary	Green	Orange	Orange	Red	N/A	Green	N/A
Cottage Elementary	Orange	Orange	Orange	Yellow	N/A	Blue	N/A
Coyle Avenue Elementary	Green	Red	Orange	Red	N/A	Orange	N/A
Del Campo High	Orange	Yellow	Yellow	N/A	Blue	Green	Orange
Del Dayo Elementary	No Performance Color	Green	Green	Green	N/A	Blue	N/A
Del Paso Manor Elementary	Green	Orange	Orange	Red	N/A	Green	N/A
Dyer-Kelly Elementary	Orange	Orange	Red	Yellow	N/A	Orange	N/A
Earl Legette Elementary	No Performance Color	Green	Green	Orange	N/A	Green	N/A
El Camino High	Yellow	Yellow	Orange	N/A	Blue	Yellow	Yellow
El Sereno Alternative Education	No Performance Color	Yellow	Orange	N/A	Green	Yellow	Yellow
Encina Prepartory High	Orange	Red	Orange	N/A	Orange	Orange	Orange
Gold River Discovery Center K-8	Blue	Yellow	Yellow	Yellow	N/A	Yellow	N/A
Grand Oaks Elementary	Yellow	Orange	Orange	Orange	N/A	Orange	N/A

Green Oaks Fundamental Elementary	No Performance Color	Green	Green	Green	N/A	Orange	N/A
Greer Elementary	Orange	Red	Red	Orange	N/A	Yellow	N/A
Harry Dewey Fundamental Elementary	No Performance Color	Yellow	Orange	Orange	N/A	Green	N/A
Howe Avenue Elementary	Yellow	Orange	Red	Yellow	N/A	Yellow	N/A
James R. Cowan Fundamental Elementary	Blue	Orange	Orange	Orange	N/A	Orange	N/A
John Barrett Middle	Blue	Yellow	Orange	Yellow	N/A	Yellow	N/A
Katherine Johnson Middle	Red	Red	Orange	Yellow	N/A	Yellow	N/A
Kingswood K-8	Yellow	Orange	Red	Yellow	N/A	Yellow	N/A
La Entrada Continuation High	No Performance Color	No Performance Color	No Performance Color	N/A	Red	Green	Red
La Vista Center	No Performance Color	No Performance Color	No Performance Color	N/A	No Performance Color	Red	No Performance Color
Laurel Ruff Transition	No Performance Color	No Performance Color	No Performance Color	N/A	N/A	Green	N/A
Lichen K-8	Green	Yellow	Orange	Red	N/A	Yellow	N/A
Louis Pasteur Middle	Blue	Orange	Orange	Red	N/A	Red	N/A
Mariemont Elementary	Green	Green	Green	Yellow	N/A	Yellow	N/A
Mariposa Avenue Elementary	Blue	Red	Red	Red	N/A	Red	N/A
Mary Deterding Elementary	Orange	Green	Yellow	Yellow	N/A	Green	N/A
Meraki High	No Performance Color	No Performance Color	No Performance Color	N/A	No Performance Color	Orange	No Performance Color
Mesa Verde High	Red	Orange	Orange	N/A	Green	Red	Orange
Mira Loma High	Yellow	Yellow	Yellow	N/A	Orange	Yellow	Yellow
Mission Avenue Open Elementary	Blue	Yellow	Yellow	Orange	N/A	Green	N/A
Northridge Elementary	Orange	Orange	Orange	Yellow	N/A	Orange	N/A
Oakview Community Elementary	No Performance Color	Green	Yellow	Yellow	N/A	Red	N/A
Orangevale Open K-8	No Performance Color	Yellow	Yellow	Orange	N/A	Green	N/A
Ottomon Way Elementary	No Performance Color	Yellow	Yellow	Yellow	N/A	Orange	N/A
Pasadena Avenue Elementary	Yellow	Yellow	Yellow	Yellow	N/A	Orange	N/A
Pershing Elementary	No Performance Color	Green	Green	Orange	N/A	Orange	N/A
Ralph Richardson Center	No Performance Color	No Performance Color	No Performance Color	N/A	N/A	Blue	N/A
Rio Americano High	Yellow	Green	Green	N/A	Blue	Yellow	Orange
San Juan High	Orange	Yellow	Orange	N/A	Green	Yellow	Yellow
Sierra Oaks K-8	Red	Orange	Orange	Red	N/A	Red	N/A

Skycrest Elementary	Green	Orange	Orange	Red	N/A	Green	N/A
Starr King K-8	Orange	Orange	Red	Yellow	N/A	Yellow	N/A
Sylvan Middle	Orange	Red	Orange	Orange	N/A	Yellow	N/A
Thomas Edison Language Institute K-8	Orange	Orange	Orange	Orange	N/A	Yellow	N/A
Thomas Kelly Elementary	No Performance Color	Red	Orange	Orange	N/A	Orange	N/A
Trajan Elementary	No Performance Color	Green	Green	Yellow	N/A	Blue	N/A
Twin Lakes Elementary	No Performance Color	Blue	Green	Green	N/A	Blue	N/A
Whitney Avenue Elementary	Orange	Red	Red	Red	N/A	Red	N/A
Will Rogers Middle	Red	Orange	Orange	Orange	N/A	Orange	N/A
Winston Churchill Middle	Green	Green	Blue	Yellow	N/A	Green	N/A
Woodside K-8	Orange	Orange	Orange	Red	N/A	Yellow	N/A

LCAP Addendum F:
2025 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
8	Science

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 2024-25	AA	AI	AS	EL	FI	FY	HIS	HM	LTEL	PI	SED	SWD	TOM	WH
San Juan Unified School District		2, 7	7		1, 2		4, 5, 7, 8		1, 2	7, 8	2		2		
Albert Schweitzer Elementary	Yes				1, 7			7				7	2, 7	7	
Andrew Carnegie Middle					7							7	1, 2, 7	7	
Arcade Fundamental Middle	Yes			1, 2	1, 2, 3, 8			2				1, 2	1, 2, 7		7
Arden Middle				1, 2	1			7	7	6, 7		2	1, 6		
Arlington Heights Elementary	Yes	7													
Bella Vista High									6				1, 2, 4, 8		
Cambridge Heights Elementary															
Cameron Ranch Elementary	Yes							7	7				2		
Carmichael Elementary	Yes													7	
Carriage Drive Elementary	Yes				1, 2								1		
Casa Roble Fundamental High													1, 2, 8		
Charles Peck Elementary	Yes			7	1, 7			1, 2, 7				1	2		
Cottage Elementary	Yes														
Coyle Avenue Elementary	Yes				7			1, 7				1, 6, 7	1, 2, 6	7	1, 7
Del Campo High					5								5		
Del Dayo Elementary															
Del Paso Manor Elementary	Yes	7		7	1, 2, 7, 8			7	6			1, 7	1, 2		
Dyer-Kelly Elementary	Yes			8	2, 8			2				2, 8	1, 2		2
Earl Legette Elementary					6, 7								6		
El Camino Fundamental High															
El Sereno Alternative Education															
Encina Preparatory High	Yes			1, 2, 8	1, 2, 8			1, 2, 8	4			1, 8		6	5, 8
Gold River Discovery Center K-8															
Grand Oaks Elementary	Yes				1, 2			1				1	1, 2, 7		
Green Oaks Fundamental Elementary															
Greer Elementary	Yes	1, 2, 7		2, 7	1, 2, 7			1	7			1, 2	7		1, 7
Harry Dewey Fundamental Elementary					7							6, 7	7		

Howe Avenue Elementary	Yes			7	2, 8			1, 2	6			1, 2, 8		7	2
James R. Cowan Fundamental Elementary		6, 7			1, 2			7					7		
John Barrett Middle	Yes			2	2				7			2	2, 6, 7		
Katherine Johnson Middle	Yes	1, 7		1, 6, 8	1, 3, 8			1, 8	6	1, 7		1, 8	7	7	7
Kingswood K-8	Yes				1, 2			1, 2				1, 2	7		
La Entrada Continuation High	Yes							4				4, 5			4
La Vista Center	Yes												6		
Laurel Ruff Transition															
Lichen K-8	Yes							7				7	1, 2, 7	7	
Louis Pasteur Fundamental Middle					2, 6, 7			6, 7				6, 7	1, 2, 7	6, 7	7
Mariemont Elementary					7								7		
Mariposa Avenue Elementary	Yes				1, 2, 7			2, 7				1, 2, 6	2, 7		6
Mary Deterding Elementary															
Meraki High															
Mesa Verde High	Yes	6			1, 2, 3, 8					3		2, 6	1, 2, 5, 6, 8	6	1, 2, 6
Mira Loma High	Yes				1, 2, 8			6		6					
Mission Avenue Open Elementary					6			7							
Northridge Elementary	Yes				1			1				1	1, 2, 6		
Oakview Community Elementary												6			6
Orangevale Open K-8													1, 2		
Ottomon Way Elementary	Yes												6		
Pasadena Avenue Elementary	Yes				1, 2				7				7	7	
Pershing Elementary					6, 7			7							
Ralph Richardson Center															
Rio Americano High					8								6		
San Juan Choices Charter															
San Juan High	Yes														
Sierra Oaks K-8		2, 6, 7		2	1, 2, 3, 6			2, 6, 7				2, 6, 7	2, 6		
Skycrest Elementary	Yes							7				7	2, 7		
Starr King K-8	Yes	2, 7						2, 7	7			2	2, 7	7	1, 2, 8
Sylvan Middle	Yes	7			1				1, 2			1	7	1	7
Thomas Edison Language Institute K-8	Yes	2, 7		1, 2	1				1, 2, 7				1	7	
Thomas Kelly Elementary	Yes				7							1, 2	1, 2		1
Trajan Elementary															
Twin Lakes Elementary															
Whitney Avenue Elementary	Yes	6, 7		6	2			1, 2, 7	7			1, 2, 6,7	1, 2, 7		1, 2
Will Rogers Middle	Yes	2			2, 3			2	6			2	6	6	7
Winston Churchill Middle		7							1			7	7		
Woodside K-8	Yes				1, 2			7	6, 7			7	1, 2, 7	6, 7	7

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.3**

MEETING DATE: **06/23/2026**

SUBJECT: **San Juan Choices Charter School, California School Dashboard Local Indicators (Oaxaca) - 7:35 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Report: The superintendent is recommending that the board receive a report regarding the San Juan Choices Charter School's measurement of progress for 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 that reports Local Education Agency (LEA) results on the state's eight 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. Choices Charter School Local Indicators Presentation
2. Choices Charter School 2026 Local Indicator Self Reflection

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

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
Timothy C. Dale, Ed. D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

San Juan Choices Charter
California School Dashboard: Local Indicators

CHOICES CHARTER SCHOOL
An Extraordinary Choice

Presented to the Board of Education
June 23, 2026

San Juan Unified SCHOOL DISTRICT

1

Local Indicator 1:

Basic Services

Standard Met

Teachers, Instructional Materials, Facilities:

- Teacher misassignments: **0%***
- Students without access to standards-aligned materials: **0%**
- Facilities that do not meet "good" repair: **0%**

*based on most recently available data (2024-2025) and reflects our independent study status under EC 44865

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2

Local Indicator 2:

State Standards

State Self-Reflection Tool

- Professional Development: **Level 4**
- Instructional Materials: **Level 5**
- Policy & Program Support: **Level 4**
- Implementation of Standards: **Level 5**
- Engaging School Staff: **Level 5**

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3

Local Indicator 3:

Parent Engagement

2025 Parent School Satisfaction Survey:

Parent Participation in Programs:

- **95%** had opportunities to participate
- **96%** understood school governance
- **99%** were able to provide input
- **99%** affirmed the website is helpful
- **100%** were satisfied with communication
- **88%** checked student progress weekly

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4

Local Indicator 6:

School Climate

Standard Met

2025 Student & Parent School Satisfaction Surveys:

- **Student Satisfaction:** **97%** reported a positive school experience, a strong sense of safety and a caring and responsive staff.
- **Parent Satisfaction:** **100%** reported a high-quality educational experience that they would recommend to others.

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San Juan Unified

5

5

Local Indicator 6:

School Climate

Standard Met

2025 Student Survey Data:

- **95%** indicated greater positivity toward education
- **97%** (SWD) felt safe at school
- **72%** (SWD) experienced reduced anxiety
- **100%** (Graduates) stated that they would recommend the program
- **100%** (Graduates) were supported by caring, attentive adults
- **50%** (Graduates) believed that they would not have graduated without the program

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6

6

Local Indicator 7:

Broad Course of Study

Standard Met

Key Findings:

- **Access to Advanced Courses** – five AP offerings across core subject areas
- **Equitable Access** – no barriers to honors or AP course enrollment
- **Expanded Opportunities** – ongoing course development based on student input and growing access to Dual Enrollment courses to support the transition to college and careers

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7

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Thank You! Questions?

San Juan Unified SCHOOL DISTRICT

8

2026-27 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Choices Charter	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
2024-25	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 2025:

97% of students felt that their experience at Choices was positive during the previous year
100% of students felt safe at Choices *
95% of students stated that their feelings about their education had become more positive since enrolling at Choices *
99% of students felt that the staff is caring and responsive to student needs
98% of students stated that the CCS program serves all students in an equitable fashion
99% of students felt accepted and included *

99% of parents stated that they have had opportunities to provide input about the school program *
100% of parents were satisfied with how the school keeps them informed about their students' academic progress *
100% of parents felt that the educational program at Choices met their expectations *
99% 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 *

97% of Students with Disabilities felt safe at Choices *
72% 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 *
50% 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 at Choices who cared about them, listened to them when they had something to say, and wanted them to do their best *

*While all data points are extremely positive, metrics identified with an asterisk (*) reflect all-time high results.

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 course 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. The recent pilot of a Tiered Re-engagement Framework has established a systematic process for identifying and supporting students in need, promoting timely intervention and minimizing potential learning loss.

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 (98%) and feel accepted and included (99%). Communication with families occurs frequently and feedback is welcome; nearly all parents (99%) 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 survey 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 implement 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 2025:

97% of students felt that their experience at Choices was positive during the previous year
100% of students felt safe at Choices *
95% of students stated that their feelings about their education had become more positive since enrolling at Choices *
99% of students felt that the staff is caring and responsive to student needs

98% of students stated that the CCS program serves all students in an equitable fashion
99% of students felt accepted and included *

99% of parents stated that they have had opportunities to provide input about the school program *
100% of parents were satisfied with how the school keeps them informed about their students' academic progress *
100% of parents felt that the educational program at Choices met their expectations *
99% 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 *

97% of Students with Disabilities felt safe at Choices *
72% 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 *
50% 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 at Choices who cared about them, listened to them when they had something to say, and wanted them to do their best *

*While all data points are extremely positive, metrics identified with an asterisk (*) reflect all-time high results.

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. The recent pilot of a Tiered Re-engagement Framework has established a systematic process for identifying and supporting students in need, promoting timely intervention and minimizing potential learning loss.

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 (98%) and feel accepted and included (99%). Communication with families occurs frequently and feedback is welcome; nearly all parents (99%) 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 survey 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 weekly staff and departmental 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 survey provides additional insight. Families are invited to ask questions and provide feedback at any time.

Nearly all parents (99%) stated in 2025 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 CCS continues to grow and improve based on their recommendations. A Student Leadership club enhances the student voice in decision-making processes. An annual family survey is administered 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 (99%) 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 they are well-informed and feel welcome to provide feedback. In 2026-27, Choices will strengthen onboarding practices for new students and families, expand in-person meetings with students, implement a new Tiered Re-engagement Framework, and enhance communication with families about school programs.

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.

Survey data indicates that Choices fosters a strong sense of safety, acceptance, and inclusion among students, who report positive educational experiences and supportive staff relationships. Parents express high satisfaction with their students' experiences and school communication, and feel encouraged to share their perspectives. Students with Disabilities report that the CCS program effectively supports their needs, contributing to a sense of safety and reduced anxiety.

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 2025:

97% of students felt that their experience at Choices was positive during the previous year
100% of students felt safe at Choices *
95% of students stated that their feelings about their education had become more positive since enrolling at Choices *
99% of students felt that the staff is caring and responsive to student needs
98% of students stated that the CCS program serves all students in an equitable fashion
99% of students felt accepted and included *

99% of parents stated that they have had opportunities to provide input about the school program *
100% of parents were satisfied with how the school keeps them informed about their students' academic progress *
100% of parents felt that the educational program at Choices met their expectations *
99% 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 *

97% of Students with Disabilities felt safe at Choices *
72% 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 *
50% 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 at Choices who cared about them, listened to them when they had something to say, and wanted them to do their best *

*While all data points are extremely positive, metrics identified with an asterisk (*) reflect all-time high results.

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.

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.

Choices will continue to implement the actions in the annual LCAP that support student success. Goal 3 of the current LCAP focuses on optimizing school conditions and climate and includes a variety of academic and mental health support services. In 2026-27, Choices will strengthen onboarding practices for new students and families, expand in-person meetings with students, implement a new Tiered Re-engagement Framework, and enhance communication with families about school programs.

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 feedback from counselors, teachers, and students, 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. Transcript analysis is used to identify common areas of academic difficulty, and administration and teachers collaborate to remove barriers to student success.

Students with Disabilities are integrated into general education classes and supported by course teachers, a resource specialist, and the school counselor. When needed, students may transition to resource specialist-led classes to receive individualized pacing and targeted support.

English Learners are enrolled in ELD courses and integrated into general education classes, with progress monitored by the ELD coordinator, course teachers, advisory teachers, and the counselor.

All staff responsible for ensuring equitable access to courses are highly qualified for their positions, 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. Honors and AP courses are open to all students without barriers.

Choices has consistently expanded its course offerings in response to student requests. Choices offers an exceptional range of courses through innovation and commitment. These include a CTE Pathway in Business &

Finance, multiple Art classes, Spanish and French, Keyboarding, Computer Science, Foundations of Generative AI, Creative Writing, Driver Education, Criminal Justice, Forensic Science, Career Exploration, Culinary Arts, Pop Culture, Crafts, and more.

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. 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. CCS's summer school program offers credit recovery courses that allow 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.4**

MEETING DATE: **06/23/2026**

SUBJECT: **San Juan Choices Charter School 2026-2027 Local Control and Accountability Plan (LCAP) (Oaxaca) - 7:40 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the San Juan Choices Charter School 2026-2027 Local Control and Accountability Plan (LCAP).

RATIONALE/BACKGROUND:
The 2026-2027 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 be held to solicit recommendations and comments from the public regarding actions and expenditures included in the plan, which was held on June 19, 2026.

ATTACHMENT(S):
1. Choices Charter School LCAP 2026-27

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 02/10/2026 (mid-year update); 06/09/2026 (public hearing)
Superintendent's Cabinet: 02/02/2026, 06/15/2026

FISCAL IMPACT:
LCAP Expenditures: $1,013,756
Total Budget General Fund Expenditures: $3,959,317

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
Timothy C. Dale, Ed. D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

San Juan Unified
SCHOOL DISTRICT

School Year
2026-2027

CHOICES
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San Juan Choices Charter School
2026-2027 Local Control Accountability Plan

To be presented to the Board of Education for a Public Hearing
June 9, 2026

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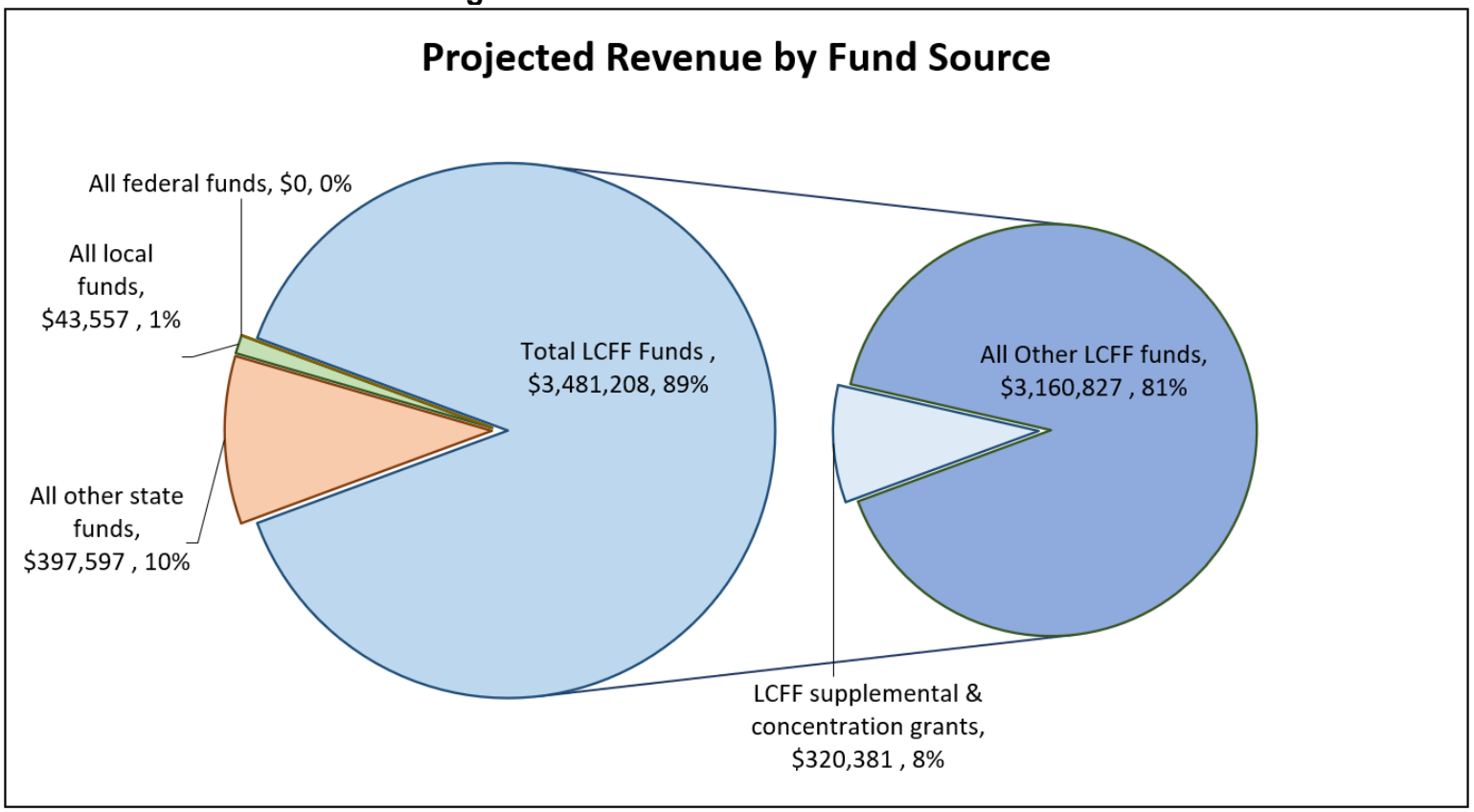
LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School
CDS Code: 34-67447-3430758
School Year: 2026-27
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 2026-27 School Year

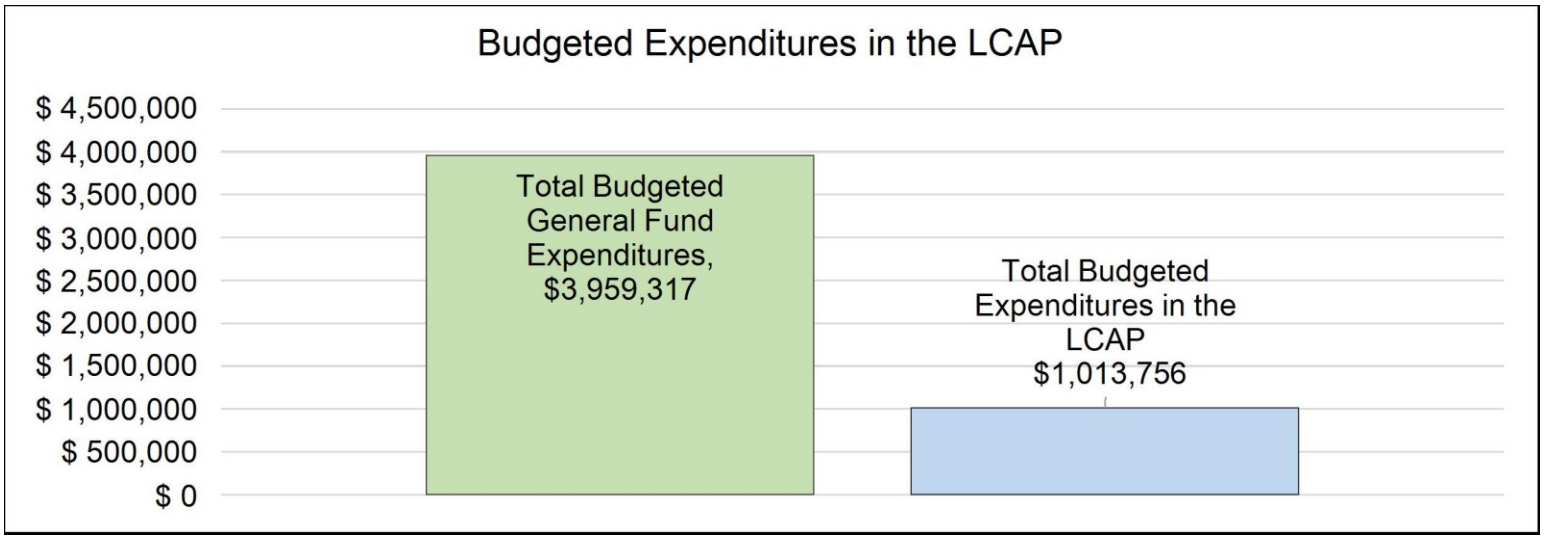


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for San Juan Choices Charter School is $4,242,743, of which $3,481,208 is Local Control Funding Formula (LCFF), $397,597 is other state funds, $43,557 is local funds, and $0 is federal funds. Of the $3,481,208 in LCFF Funds, $320,381 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 2026-27. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: San Juan Choices Charter School plans to spend $3,959,317 for the 2026-27 school year. Of that amount, $1,013,756 is tied to actions/services in the LCAP and $2,945,561 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

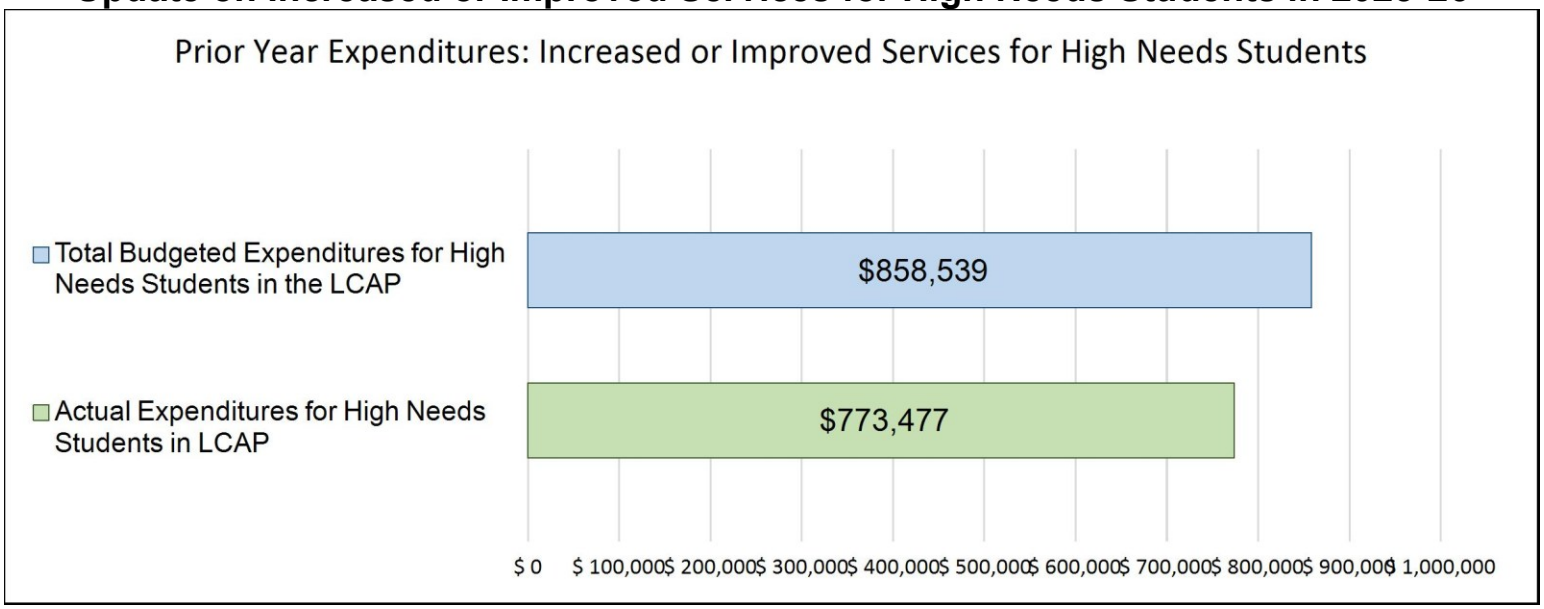
Unrestricted operational costs such as personnel, facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

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

In 2026-27, San Juan Choices Charter School is projecting it will receive $320,381 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 $910,580 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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 2025-26, San Juan Choices Charter School's LCAP budgeted $858,539 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent $773,477 for actions to increase or improve services for high needs students in 2025-26.

The difference between the budgeted and actual expenditures of $85,062 had the following impact on San Juan Choices Charter School’s ability to increase or improve services for high needs students:

In 2025-26, 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 2026-27 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 [2026-27]

General Information

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

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 dual-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 2026 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 2025 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) (0%) are typically not reported publicly; most data highlighted here focuses on the successes of All Students and Socioeconomically Disadvantaged Students (SED) (46%) [and when sample sizes allow, Students with Disabilities (SWD) (19%)]. Choices evaluates its most recently available data to assess overall student and school performance.

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Goal 1: 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 was administered for the first time at the close of the 2025 Spring semester. Fall-to-Winter i-Ready growth data is tracked in the LCAP and demonstrates CCS's ability to build skills in students in Reading and Math within just one semester of continuous enrollment. In 2024-25, the percentage of students on or above grade level grew in Reading and remained constant in Math; the percentage of students at two or more grade levels below grade level dropped in both subjects. The three-year target outcomes for this metric in Reading were already exceeded in 2024-25 (Year 2). Though progress of continuously enrolled students between fall and spring is not yet tracked as a metric in the LCAP, it is worth noting that growth in both subjects across two

consecutive semesters in 2024-25 was significant. Analysis of i-Ready data of students continuously enrolled at Choices From Fall to Spring 2024-25, conducted by data partner Parsec Education, reveals:

- 25% points growth in students On or Above Grade Level in Reading
- 10% points reduction in students at 2+ Grade Levels Below in Reading
- 17% points growth in students On or Above Grade Level in Math
- 12% points reduction in students at 2+ Grade Levels Below in Math

CAASPP:
In 2025, All Students, SED, and SWD at Choices scored below state averages in ELA and Math, and in line with state averages in Science. SED nearly matched the performance of All Students in ELA, Math, and Science. SWD lagged behind All Students in all three subject areas. All student groups with a California School Dashboard color assigned to their performance earned a Yellow in ELA, an Orange in Math, and a Yellow in Science. Of note, the three-year target outcomes for both All Students and SED for CAASPP Math performance were already exceeded in 2024-25 (Year 2).
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 2025, CAASPP Student Survey results revealed that 67% of the students who took the CAASPP exams had been enrolled at Choices for less than one school year. In fact, 26% of testers had enrolled in the same semester that the tests were administered. This suggests that test scores in 2025 were, in large part, a reflection of the education that students received at their previous schools. As reflected on i-Ready assessments, 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. 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 slightly in 2024 and settled again in 2025. ELPAC scores have been largely stable in recent years. However, ELPAC scores at Choices do currently lag behind the state average. Scores will be tracked across the years to identify ongoing trends.

CCI:
Many students enroll at CCS behind in high school course credits and/or 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, college/career assignments in each class, field trips, college visits, college fairs, a CTE Pathway in Business & Finance, dual enrollment in community college classes, grade-level classroom presentations, a breadth of core and elective course offerings, and individualized counseling support. Fifty percent (50%) of 2025 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. Seventy-two percent (72%) of 2025 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 52% of California students were “Prepared” for college and career in 2025, a much higher percentage than

experienced at Choices (10%). At Choices, SED (5%) and SWD (0%) lag behind All Students and corresponding state figures on this metric. All Students earned a Yellow color on the California School Dashboard, while SED received the lowest performance level (Red) in College/Career Preparedness. Most CCS students plan to continue directly to community college (sometimes as a path to a four-year university) or trade schools or have other undeclared plans after high school - paths that do not require the completion of a specific college/career pathway during high school. However, since Spring 2021, students have been guided in choosing and following a path that will designate them as “Prepared” for direct enrollment in four-year universities, should they ultimately choose this option. On the 2025 Senior Exit Survey, 91% of graduating seniors reported that they felt prepared for college and a career.

Implementation of Academic Standards:
This requirement has been Met in 2023, 2024, and 2025, satisfying the Year 3 target in each year.

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Goal 2: Student Engagement and Course Access:

Annual Positive Attendance Percentage:
The Annual Positive Attendance Percentage for All Students at Choices grew by 3% points in 2024-25, from 94% to 97%, due to additional vigilance in attendance-taking practices. The three-year target outcome for this metric was already exceeded in 2024-25 (Year 2).

Chronic Absenteeism:
Chronic Absenteeism of All Students at Choices (12%) dropped slightly each year following the COVID-19 campus closure in line with state figures until it dropped significantly in 2025, surpassing the state average (17%). Like throughout the state, SED and SWD experience greater rates of Chronic Absenteeism than All Students [SED: (15% at Choices; 22% in CA) SWD: (23% at Choices; 25% 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. The three-year target outcome for this metric was already exceeded in 2024-25 (Year 2) for both All Students and SED.

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 2025, 50% 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. In 2025, focused attention on the data entry process and other program factors affecting the Graduation Rate resulted in a reset of this metric's data. Graduation Rates for All Students and SED remain below state averages. The Graduation Rate for SWD at Choices exceeds that of All Students and SED and also exceeds the state average for its corresponding subgroup. All Students earned a Yellow color code on the California School Dashboard, while SED received the lowest performance level (Red). The Choices staff continues to focus on improving this metric with the help of the Sacramento County Office of Education (SCOE) through the Differentiated Assistance (DA) process. In 2025-26, a tiered re-engagement framework pilot, a summer school credit recovery program, troubleshooting measures where bottleneck activities and classes prevent student progression, and continuing vigilance in the data entry process will likely improve these figures.

Access to a Broad Course of Study:
This requirement has been Met in 2023, 2024, and 2025, satisfying the Year 3 target in each year.

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Goal 3: School Conditions, Climate, and Family Engagement:

Student & Parent School Satisfaction Surveys:
The results from the 2025 Student & Parent School Satisfaction Surveys demonstrate that Choices families are highly satisfied with the school program:
Safety: 100% of students feel safe at Choices.
Equity: 98% of students feel that the CCS program is equitable.
Inclusivity: 99% of students feel accepted and included at Choices.
Support: 99% of students feel that the Choices staff is caring and responsive to student needs.
Communication: 98% 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.
The three-year target outcomes for all of the metrics above were already exceeded in 2023, 2024, and 2025.

Suspension & Expulsion Rates:
At Choices, students are very rarely suspended or expelled. The Choices school culture is 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 2025 Senior Exit Survey, 97% of graduates reported that they felt Known, Valued, and Connected while enrolled at Choices. Suspension and Expulsion Rates are almost always 0% at Choices. In 2025, all reported Suspension and Expulsion Rates were 0% and equal to or exceeding corresponding state averages for All Students, SED, and SWD. The three-year target outcomes for this metric have been met for all reported metrics in 2023, 2024, and 2025.

Basics: Teachers, Instructional Materials, Facilities; Parent and Family Engagement; Local Climate Survey:
All three of these requirements have been Met in 2023, 2024, and 2025, satisfying the Year 3 target in each year for each metric.

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According to the data tracked in the LCAP, Choices students have recently experienced noteworthy progress in Reading, Math, and school attendance. Families are highly satisfied with the safety, equity, inclusivity, support, communication, facility, and staffing provided by the Choices program. Students are highly engaged and almost never suspended or expelled. All local indicators are met by the Choices program each year.

Building Choices' students' proficiency in Math, ELA, and Science, English Learner progress, college and career readiness, and the Graduation Rate remain 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 $89,380.00. 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 participated in a Differentiated Assistance program facilitated by the Sacramento County Office of Education. The school chose to dedicate its 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. Choices has dedicated greater focus to the data entry process and is working collaboratively with San Juan Unified to ensure transparency of information and deadlines.

Transcript analysis revealed specific subject areas and courses where Choices students were struggling. To address these challenges, Choices launched a summer school program in 2025 to focus on credit recovery in the most problematic subjects. Credit-deficient students were automatically enrolled and strongly encouraged to participate.

Additionally, staff reflections highlighted a need for stronger oversight of student transcripts to prevent planning errors and redundancies. In 2025–26, Advisory Teachers have been granted access to their students' transcripts and received professional development in transcript evaluation to provide more effective, personalized guidance toward graduation.

In Fall 2025, Choices was identified again for Differentiated Assistance support due to the following indicators on the 2024-25 California School Dashboard:

Socioeconomically Disadvantaged (SED): Graduation Rate, CCI

During the 2025-26 school year, Choices has continued to participate in the Differentiated Assistance program and has continued to focus primarily on building its Graduation Rate.

While Advisory Teachers have been overseeing their students' transcripts, Course Teachers have been analyzing their curriculum and working to improve accessibility of all assigned activities. The faculty has piloted a new Tiered Re-engagement Framework, designed to provide consistent outreach when students are struggling in the program. The school Counselor has been closely supervising the academic progress of seniors and meeting weekly with those who are experiencing significant difficulty. A credit recovery summer school program will be held again at Choices in 2026. Diligence in data reporting will ensue.

Early indicators are encouraging: Attendance has grown, exits from the program have declined, and enrollment has exceeded expectations. Academic indicators such as i-Ready growth and CAASPP proficiency levels, along with trends in the Graduation Rate and CCI across the next four years will provide more guiding feedback.

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 Staff (S)	Staff Meeting on 4/17/26. 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.
Choices Families (F)	2026 CCS End-of-School-Year Family Survey sent to all families on 4/24/26.
Leadership Team (LT)	Leadership Team Meeting on 4/30/26. Reviewed recommendations from the Staff and Family Focus Group. Identified the most important areas of need via an online survey following the meeting.
Advisory Council (AC)	Advisory Council Meeting on 5/6/26. (Public welcome to attend.) Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2024-27 LCAP. Feedback collected via an online survey at the close of the meeting.
Director and Accountability Coordinator	Meetings on 5/1/26, 5/5/26, 5/6/26, 5/8/26, and 5/11/26. Reviewed most frequently recommended actions from the Family Focus Group, Staff, Leadership Team, and Advisory Council and decided upon specific plans for inclusion of actions in the 2026-27 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 2026-27 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 and modified LCAP activities in 2026-27.

As a result of this process, the following services will be INITIATED or EXPANDED in the 2026-27 LCAP. (The Educational Partner groups that suggested or revealed the need for each service are indicated to the right of each heading. The section of the LCAP where the change is made is mentioned next.):

- New mandatory meetings between students and Advisory Teachers as a context through which additional accountability and support will take place. (F) (L) (1.1)
- Creation and pilot of a Middle School Tiered Re-engagement Framework based on the 2025-26 piloted version but modified to align more closely with needs of middle school students. (S) (L) (1.1)
- Special occasion celebrations for SWD will take place monthly. (S) (2.4)
- Improved communication about school programs and course offerings through the creation and implementation of a Fall Orientation presentation and flyer. (S) (F) (L) (3.1)
- Advisory Teachers will now call parents of all Advisory Students upon assignment, in addition to sending an introductory letter. (S) (L) (3.3)

As a result of this process, the following services will be MODIFIED or DISCONTINUED in the 2026-27 LCAP. (The Educational Partner groups that suggested or revealed the need for each service are indicated to the right of each heading. The section of the LCAP where the change is made is mentioned next.):

- The plan to create an online tutoring schedule will be discontinued. (S) (L) (1.1)
- Removal of separate mention of Math tutoring, due to redundancy with other listed programs. (S) (L) (1.1)
- Replacement of counseling support by appointment with a series of clinics devoted to college research and application process. (F) (L) (1.2)
- Replacement of seven-year program to promote college/career readiness with one-on-one Counselor meetings with each student each year. (F) (L) (AC) (1.2)
- Replacement of automatic enrollment of ninth grade students into Career Exploration and College Success electives with one-on-one Counselor meetings with each student each year. (S) (F) (L) (AC) (1.2)

- Replacement of elective course for seniors with set of clinics devoted to college research and application process. (F) (L) (AC) (1.2)
- Professional development for Advisory Teachers will move from transcript analysis to training on new required procedures and a review of the tiered re-engagement requirements. (S) (F) (L) (1.3)
- Replace Student Leadership club with the creation and piloting of a Student Leadership elective class at the middle or high school level. (F) (L) (2.1)
- An email message template covering directions for the use of PLP was created in 2025-26 and will be removed from the plan; in the 2026-27 plan, the creation and use of a demonstration video will remain. (3.3)

The following existing services and details will be MENTIONED in the plan, though they do not represent new actions. (The Educational Partner groups that suggested or revealed the need for each clarification are indicated to the right of each heading. The section of the LCAP where the change is made is mentioned next.):

- Weekly support classes will be mentioned as an important facet of academic support. (S) (1.1)
- Added mention that faculty members frequently pursue professional development specific to their areas of expertise or special interests. (S) (1.3)
- The recent return of SWD Workability program helps graduates to transition to independent living. (S) (1.4)
- Automatic enrollment of SWD graduates in Department of Resources program to support transition to independent adulthood.. (S) (1.4)
- The names of school clubs will be specified where clubs are mentioned. (S) (2.3)

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: 9% points	Fall 2024 Favorable Growth: 15% points	Favorable Growth: 19% points+	Unfavorable change of 1% points
1.2	i-Ready / Math / All Students: Change in percentage of students	Fall 2022 Favorable Growth: 7% points	Fall 2023 Favorable Growth: 7% points	Fall 2024 Favorable Growth: 0% points	Favorable Growth: 10% points+	Unfavorable change of 7% points

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: 1% points	Fall 2024 Favorable Growth: 14% points	Favorable Growth: 7% points+	Favorable change of 10% points
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: 1% points	Fall 2024 Favorable Growth: 10% points	Favorable Growth: 3% points+	Favorable change of 10% points
1.5	CAASPP / Math SBA / All Students (California School Dashboard): Points above or below standard	2023: 115 points below	2024: 114 points below	2025: 106 points below	112 points below or better	Favorable change of 9 points
1.6	CAASPP / Math SBA / SED (California School Dashboard): Points above or below standard	2023: 138 points below	2024: 142 points below	2025: 126 points below	135 points below or better	Favorable change of 12 points
1.7	CAASPP / ELA SBA / All Students (California School Dashboard): Points above or below standard	2023: 19 points below	2024: 45 points below	2025: 32 points below	16 points below or better	Unfavorable change of 13 points
1.8	CAASPP / ELA SBA / SED (California School Dashboard): Points above or below standard	2023: 36 points below	2024: 70 points below	2025: 46 points below	33 points below or better	Unfavorable change of 10 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%	2025: 17%	35%+	Unfavorable change of 15% points
1.10	CAASPP / CAST / SED (CAASPP): Percentage of students who met or exceeded standard	2023: 29%	2024: 21%	2025: 14%	32%+	Unfavorable change of 15% points
1.11	ELPAC / EL (California School Dashboard): Percentage of students making progress towards English language proficiency	2023: 33%	2024: 36%	2025: 33%	35%+	No change
1.12	CCI / All Students (California School Dashboard): Percentage of students prepared for college and career	2023: 11%	2024: 4%	2025: 10%	14%+	Unfavorable change of 1% point
1.13	CCI / SED (California School Dashboard): Percentage of students prepared for college and career	2023: 7%	2024: 4%	2025: 5%	10%+	Unfavorable change of 2% 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	2025: Met	Met	No change

Goal Analysis [2025-26]

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

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

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 2025-26 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 the implementation of the action was ultimately postponed to 2026-27 due to resource constraints.

Expanded implementation of seven-year program to promote college/career readiness at each high school grade level. (40 Counselor hours per year)

- Postponed to 2026-27 due to resource constraints.

Encourage 9th grade students to enroll in Career Exploration in fall and a new College Success course in spring. (+8 Faculty hours per week)

- Postponed to 2026-27 due to need for time to plan.

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)

- Postponed to 2026-27 due to need for time to plan.

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 and 2025-26, a Resource Specialist attended college visit field trips 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 2025-26, 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 2025-26 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 2025-26 school year. However, given that most of the actions/services that Choices provided in 2025-26 are the same or very similar to those provided in recent previous years, data from 2024-25 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. In 2024-25, All Students and Socioeconomically Disadvantaged Students improved on both CAASPP Math and CAASPP ELA. ELPAC scores reveal that ELs progress towards English proficiency at about the same rate each year. College preparedness, as reflected on the CCI, grew in 2024-25 for both All Students and Socioeconomically Disadvantaged Students.

In 2024-25, Science proficiency, reflected on the CAASPP CAST exam, declined for All Students and Socioeconomically Disadvantaged Students for the second consecutive year.

CCS's students tend to score at lower proficiency levels than the state on CAASPP, ELPAC, and 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, traditional standardized measures of proficiency do not tend to accurately reflect the life-changing progress that students frequently experience while enrolled at Choices.

i-Ready data most accurately reflects the academic progress of students while enrolled at Choices, showing clear growth within just one semester. 2024-25 data already meets or exceeds the Year 3 goals in i-Ready Reading, CAASPP Math (All Students and SED), and Implementation of Academic Standards. Based on these results, Choices believes its academic support is currently effective. Although CCI measures remain low, internal survey responses suggest that students feel prepared for college and career. Half of CCS 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.

Changes to Goal 1, by Action:

Action 1.1 Academic Support Services:

- New process requiring students to meet with their Advisory Teachers in person or via video meeting at least once per Log Period to touch base on academic progress and to take assessments.
- Establishment of newly defined requirements for the Advisory Teacher role, with the support of professional development and tools.
- Creation and pilot of a Tiered Re-engagement Framework for Middle School.
- Mention of weekly optional support classes as an important facet of academic support.
- Removal of online tutoring schedule.
- Removal of separate mention of Math tutoring, due to redundancy with other listed programs.

Action 1.2 College and Career Services

- Replacement of counseling support by appointment with a series of clinics devoted to college research and application process.
- Replacement of seven-year program to promote college/career readiness with one-on-one Counselor meetings with each student each year.
- Replacement of elective course for seniors with set of clinics devoted to college research and application process.
- Removal of automatic enrollment of 9th grade students into Career Exploration and College Success electives with one-on-one Counselor meetings with each student each year.

Action 1.3 Professional Development

- New professional development topic for Advisory Teachers will focus on implementation of new requirements and review of the Tiered Re-engagement Framework.
- Addition of a mention of the professional development commonly pursued by faculty in areas of expertise or special interest.

Action 1.4 Support for Students with Disabilities

- Return of a robust workability program, placing graduates in community employment.
- Automatic enrollment of graduates in Department of Resources to support transition to independent adulthood.

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) • Intervention services for students who struggle academically and/or socially. Advisory Teachers, Course Teachers, and administration implement a new official tiered re-engagement process. (30 Faculty hours per week) • Diagnostic, formative, and summative assessments with i-Ready in ELA and Math three times per year. Results are used to guide remedial support and adjustments to curriculum and instruction. (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) • New mandatory meetings between students and Advisory Teachers as a context through which additional accountability and support will take place. (60 Faculty hours per week) • Creation and pilot of a Middle School Tiered Re-engagement Framework based on the 2025-26 piloted version but modified to align more closely with needs of middle school students. (8 Faculty hours per year + 8 Faculty hours per week) • Weekly support classes provided in most subjects. (60 Faculty hours per week)	$407,665.00	Yes
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) • 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	$37,914.00	Yes

Action #	Title	Description	Total Funds	Contributing
		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 Counselor hours per year) • 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) • Creation and pilot of a set of clinics designed to support college-bound students with research and applications. (40 Counselor hours per year) • Counselor meetings with each student once a year. (250 Counselor hours per year)		
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: new required procedures and a review of tiered re-engagement requirements. (30 Faculty hours per year) • Faculty members frequently pursue professional development specific to their areas of expertise or special interests. (60 Faculty hours per year)	$31,921.00	Yes

Action #	Title	Description	Total Funds	Contributing
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) • Workability program helps graduates to transition to independent living. (20 Resource Specialist hours per year) • Automatic enrollment of SWD graduates in Department of Resources program to support transition to independent adulthood. (10 Resource Specialist hours per year)	$83,432.00	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%	2024-25: 97%	95%+	Favorable change of 4% points
2.2	Chronic Absenteeism Rate / All Students (California School Dashboard): Percentage chronically absent	2023: 24%	2024: 20%	2025: 12%	21% or better	Favorable change of 12% points
2.3	Chronic Absenteeism Rate / SED (California School Dashboard): Percentage chronically absent	2023: 31%	2024: 27%	2025: 15%	28% or better	Favorable change of 16% 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%	2025: 72%	76%+	Unfavorable change of 1% point
2.5	5-Year Graduation Rate / SED (California School Dashboard): Percentage of students who graduated in four or five years	2023: 74%	2024: 37%	2025: 65%	77%+	Unfavorable change of 9% points
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	2025: Met	Met	No change

Goal Analysis [2025-26]

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

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

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:

At least one grade-specific field trip each year in grades 6, 7, & 8. (30 Faculty hours per year)

- Focus on field trips at the middle school level shifted to a focus on tiered re-engagement and support of a new Thrive club, featuring campus events.

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 2025-26, 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 2025-26 school year. However, given that most of the actions/services that Choices provided in 2025-26 are the same or very similar to those provided in recent previous years, data from 2024-25 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 2024-25, all metrics tracked for this goal improved. The Annual Positive Attendance Percentage grew by 3% points. Chronic Absenteeism dropped for All Students and SED, outpacing state averages. In 2024, Graduation Rates for All Students and SED largely reset after a year that featured a consequential data entry error. The Access to a Broad Course of Study requirement was met. In this second year of the LCAP plan, metrics for Annual Positive Attendance, Chronic Absenteeism (both All Students and SED), and Access to a Broad Course of Study met or exceeded Year 3 targets. Based on this strong growth, CCS believes that the actions for this goal have been effective.

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

Changes to Goal 2 by Action:

Action 2.1 Programs that Engage Students in Education
- Replace Student Leadership club with the creation and piloting of a Student Leadership elective class at the middle or high school level.

Action 2.2 Coursework that Engages Students in Education
- None

Action 2.3 Extracurricular Activities that Engage Students in Education
- Specify names of clubs currently offered at Choices: Book Club and Thrive Club

Action 2.4 Activities that Engage Students with Disabilities in Education
- Specify that special occasion celebrations will take place monthly.

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	• 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) • Creation and pilot of a Student Leadership elective class at the middle or high school level. (40 Faculty hours per year + 8 Faculty hours per week)	$23,970.00	Yes
2.2	Coursework that Engages Students in Education	• A variety of elective courses allows 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 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)	$190,750.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Extracurricular Activities that Engage Students in Education	• A variety of extracurricular clubs (Book Club & Thrive Club) 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)	$46,660.00	Yes
2.4	Activities that Engage Students with Disabilities in Education	• Monthly special occasion celebrations personalize the education process. (2 Resource Specialist hours per week + cost of decorations and refreshments)	$6,531.00	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%	2025: 100%	90%+	Favorable change of 2% points
3.2	Equity / All Students (Student School Satisfaction Survey): Percentage of students who feel that the CCS program is equitable	2023: 95%	2024: 100%	2025: 98%	90%+	Favorable change of 3% points
3.3	Inclusivity / All Students (Student School Satisfaction Survey):	2023: 94%	2024: 97%	2025: 99%	90%+	Favorable change of 5% 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%	2025: 99%	90%+	Favorable change of 2% 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%	2025: 98%	90%+	Unfavorable change of 2% points
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%	2025: 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%	2025: 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%	2025: 0%	Less than 4% (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%	2025: 0%	Less than 5% (Statewide Average)	No change
3.10	Expulsion Rate / All Students (DataQuest): Percentage of students expelled from the school	2022-23: 0%	2024: 0%	2025: 0%	0%	No change
3.11	Expulsion Rate / SED (DataQuest): Percentage of students expelled from the school	2022-23: 0%	2024: Data Suppressed	2025: 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	2025: Met	Met	No change

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.13	Parent and Family Engagement: School 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	2023: Met	2024: Met	2025: Met	Met	No change
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	2025: Met	Met	No change

Goal Analysis [2025-26]

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

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

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 a demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (2.5 Director hours + 2.5 Community Outreach Worker hours per year)

- Due to resource constraints, this activity was postponed for implementation in 2026-27.

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 2026-27.

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 2025-26, 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 2025-26 school year. However, given that most of the actions/services that Choices provided in 2025-26 are the same or very similar to those provided in recent previous years, data from 2024-25 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 2025, 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% in 2024-25, 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.

Changes to Goal 3, by Action:

Action 3.1 School Conditions that Support Student Success

- Creation and implementation of Fall Orientation presentation and flyer covering information about special school programs and course offerings.

Action 3.2 Aspects of School Climate/Culture that Support Student Success

- None

Action 3.3 Activities that Promote Family Engagement

- Advisory Teachers will now call parents of all Advisory Students upon assignment, in addition to sending an introductory letter.
- An email message template covering directions for the use of PLP was created in 2025-26 and will be removed from the plan; in the 2026-27 plan, the creation and use of a demonstration video will remain.

Action 3.4 Activities that Support Students with Disabilities

- None

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.) • Creation and implementation of a Fall Orientation presentation and flyer that promote school programs and course offerings. (8 Director hours per year)	$58,475.00	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)	$37,148.00	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 and call parents, introducing themselves as a main point of contact and welcoming questions. (20 Community Outreach Worker hours per week + 12 Faculty hours per week) • Creation of a demonstration video that teachers and Community Outreach Worker can use to teach parents how to use PLP effectively. (10 Director hours + 72 Community Outreach Worker hours per year + 72 Faculty 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. (2 Assistant Director hours per week) • Interpreter services provided for information sessions and registration appointments, as needed. (No significant cost associated with this activity.)	$76,077.00	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.)	$13,213.00	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
$320,381	$0

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
9.203%	0.000%	$0.00	9.203%

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	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
	academic growth that takes place at Choices, as the school's population changes significantly each semester as students come and go. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that ELs tend to stabilize at Choices, and some grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2024-25, SED were Red on the California School Dashboard in Graduation Rate and CCI for the second consecutive year. **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 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	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
	significantly each semester as students come and go. Both CAASPP and i-Ready data is evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that ELs tend to stabilize at Choices, and some grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2024-25, SED were Red on the California School Dashboard in Graduation Rate and CCI for the second consecutive year. **Scope:** Schoolwide		
1.3	**Action:** Professional Development **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, as the school's population changes significantly each semester as students come and go. Both CAASPP and i-Ready data is	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
	evaluated annually to assess the efficacy of the Choices Charter School learning program. ELPAC data demonstrates that ELs tend to stabilize at Choices, and some grow in English proficiency. The California School Dashboard's College Career Indicator for Choices Charter lags significantly behind the state. Of particular concern, in 2024-25, SED were Red on the California School Dashboard in Graduation Rate and CCI for the second consecutive year. **Scope:** Schoolwide		
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 2025, 50% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 72% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rate for SWD exceeds those of All Students and SED, as well as SWD	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
	across the state, demonstrating equity and the strength of the Special Education program at Choices. However, the CCS Graduation Rates for All Students and SED lag behind the state, and CCS would like to reduce these achievement gaps. **Scope:** Schoolwide		
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 2025, 50% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 72% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rate for SWD exceeds those of All Students and SED, as well as SWD across the state, demonstrating equity and the strength of the Special Education program at Choices. However, the CCS Graduation Rates for All Students and SED 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
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 2025, 50% of graduates reported that they did not believe that they would have graduated from high school had they not enrolled at Choices. 72% of those same graduates planned to move on to post-secondary educational pursuits, such as community college, university, or trade school. The Graduation Rate for SWD exceeds those of All Students and SED, as well as SWD across the state, demonstrating equity and the strength of the Special Education program at Choices. However, the CCS Graduation Rates for All Students and SED 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
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.	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
	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 2025: • 97% of students stated that their experience at Choices Charter in the previous year was positive. • 100% of students felt safe at Choices. • 94% felt satisfied with the social opportunities and sense of community at Choices. • 95% stated that their feelings about their education have become more positive since enrolling.		

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 that their education had become more personalized at Choices. • 98% of students found that the Choices program serves all students in an equitable fashion. • 99% of students felt that the staff is caring and responsive to student needs. • 99% 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:** Schoolwide		

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
3.2	**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 2025:	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. • 100% of students felt safe at Choices. • 94% felt satisfied with the social opportunities and sense of community at Choices. • 95% stated that their feelings about their education have become more positive since enrolling. • 97% of students felt that their education had become more personalized at Choices. • 98% of students found that the Choices program serves all students in an equitable fashion. • 99% of students felt that the staff is caring and responsive to student needs. • 99% 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 2025: • 97% of students stated that their experience at Choices Charter in the previous year was positive. • 100% of students felt safe at Choices. • 94% felt satisfied with the social opportunities and sense of community at Choices. • 95% stated that their feelings about their education have become more positive since enrolling. • 97% of students felt that their education had become more personalized at Choices. • 98% of students found that the Choices program serves all students in an equitable fashion. • 99% of students felt that the staff is caring and responsive to student needs. • 99% 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.		

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
	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:** 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	1:65	NA
Staff-to-student ratio of certificated staff providing direct services to students	1:19	NA

2026-27 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	3,481,208	320,381	9.203%	0.000%	9.203%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$1,013,756.00	$0.00	$0.00	$0.00	$1,013,756.00	$954,456.00	$59,300.00

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	$407,665.00	$0.00	$407,665.00				$407,665.00	
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	$37,914.00	$0.00	$37,914.00				$37,914.00	
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	$31,921.00	$0.00	$31,921.00				$31,921.00	
1	1.4	Support for Students with Disabilities	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$83,432.00	$0.00	$83,432.00				$83,432.00	
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	$23,970.00	$0.00	$23,970.00				$23,970.00	
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 6-12	2024-2027	$169,950.00	$20,800.00	$190,750.00				$190,750.00	

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
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	$46,660.00	$0.00	$46,660.00				$46,660.00	
2	2.4	Activities that Engage Students with Disabilities in Education	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$4,531.00	$2,000.00	$6,531.00				$6,531.00	
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	$23,475.00	$35,000.00	$58,475.00				$58,475.00	
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	$37,148.00	$0.00	$37,148.00				$37,148.00	
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	$76,077.00	$0.00	$76,077.00				$76,077.00	
3	3.4	Activities that Support Students with Disabilities	Students with Disabilities	No			Specific Schools: Choices Charter School 6-12	2024-2027	$11,713.00	$1,500.00	$13,213.00				$13,213.00	

2026-27 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
3,481,208	320,381	9.203%	0.000%	9.203%	$910,580.00	0.000%	26.157 %	**Total:**	$910,580.00
								LEA-wide Total:	$0.00
								Limited Total:	$0.00
								Schoolwide Total:	$910,580.00

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**	Academic Support Services	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$407,665.00	
1	**1.2**	College & Career Services	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$37,914.00	
1	**1.3**	Professional Development	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$31,921.00	
2	**2.1**	Programs that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$23,970.00	
2	**2.2**	Coursework that Engages Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$190,750.00	

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	2.3	Extracurricular Activities that Engage Students in Education	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$46,660.00	
3	3.1	School Conditions that Support Student Success	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$58,475.00	
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	$37,148.00	
3	3.3	Activities that Promote Family Engagement	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Choices Charter School 6-12	$76,077.00	

2025-26 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$981,447.37	$896,385.14

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	$332,420.30	$304,286.60
1	**1.2**	College & Career Services	Yes	$63,339.20	$19,973.76
1	**1.3**	Professional Development	Yes	$32,952.35	$32,952.35
1	**1.4**	Support for Students with Disabilities	No	$104,705.20	$104,705.20
2	**2.1**	Programs that Engage Students in Education	Yes	$6,984.01	$6,984.01
2	**2.2**	Coursework that Engages Students in Education	Yes	$231,022.20	$231,022.20
2	**2.3**	Extracurricular Activities that Engage Students in Education	Yes	$51,186.35	$49,117.25
2	**2.4**	Activities that Engage Students with Disabilities in Education	No	$4,413.95	$4,413.95
3	**3.1**	School Conditions that Support Student Success	Yes	$45,092.38	$45,092.38
3	**3.2**	Aspects of School Climate/Culture that Support Student Success	Yes	$39,889.48	$39,889.48

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	**3.3**	Activities that Promote Family Engagement	Yes	$55,653.40	$44,159.41
3	**3.4**	Activities that Support Students with Disabilities	No	$13,788.55	$13,788.55

2025-26 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$299,081	$858,539.67	$773,477.44	$85,062.23	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	$332,420.30	$304,286.60		
1	1.2	College & Career Services	Yes	$63,339.20	$19,973.76		
1	1.3	Professional Development	Yes	$32,952.35	$32,952.35		
2	2.1	Programs that Engage Students in Education	Yes	$6,984.01	$6,984.01		
2	2.2	Coursework that Engages Students in Education	Yes	$231,022.20	$231,022.20		
2	2.3	Extracurricular Activities that Engage Students in Education	Yes	$51,186.35	$49,117.25		
3	3.1	School Conditions that Support Student Success	Yes	$45,092.38	$45,092.38		
3	3.2	Aspects of School Climate/Culture that Support Student Success	Yes	$39,889.48	$39,889.48		
3	3.3	Activities that Promote Family Engagement	Yes	$55,653.40	$44,159.41		

2025-26 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$3,415,812	$299,081	0.00	8.756%	$773,477.44	0.000%	22.644%	$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 2026-27, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

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

Reflections: Technical Assistance

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

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

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

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

Requirements

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

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

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

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

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

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

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

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

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

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

- For charter schools, see *Education Code* Section 47606.5.
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.

- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.

- For the purposes of this prompt, this may also include, but is not necessarily limited to:
    - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
    - Inclusion of metrics other than the statutorily required metrics
    - Determination of the target outcome on one or more metrics
    - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
    - Inclusion of action(s) or a group of actions
    - Elimination of action(s) or group of actions
    - Changes to the level of proposed expenditures for one or more actions
    - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
    - Analysis of effectiveness of the specific actions to achieve the goal
    - Analysis of material differences in expenditures
    - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
    - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

(A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and

(B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

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

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.

- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.

- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.

    - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.

- **Required metrics for Equity Multiplier goals**: For each Equity Multiplier goal, the LEA must identify:

    - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or

    - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

- **Required metrics for actions supported by LREBG funds**: To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.

- The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Complete the table as follows:

Metric #

- Enter the metric number.

Metric

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

Baseline

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

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

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

Total Funds

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

Contributing

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

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

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
    - Language acquisition programs, as defined in *EC* Section 306, provided to students, and

- Professional development for teachers.
- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 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.5**

MEETING DATE: **06/23/2026**

SUBJECT: **Adoption of 2026-2027 Budget (Ryan) - 7:45 p.m.**

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
Action: The superintendent is recommending that the board adopt the San Juan Unified School District 2026-2027 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 2025-2026 budget.

RATIONALE/BACKGROUND:
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.

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.

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 9, 2026, the 2026-2027 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. 2026-27 Budget Book

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/09/2026 (Public Hearing)
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Laura Lilley, Director, Fiscal Services
Joel Ryan, Chief Financial Officer

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District

2026-27 BUDGET

with 2025-26 Estimated Actuals
and Multi-year Projections

Presented to the Board of Education
June 09, 2026

San Juan Unified
SCHOOL DISTRICT

3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2026-27 ADOPTED BUDGET
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Superintendent's Message

As we enter the 2026–27 school year, San Juan Unified remains focused on aligning our resources with the priorities that matter most: supporting student success, strengthening learning environments and ensuring every student feels seen, supported and prepared for the future.

This budget reflects our continued commitment to responsible stewardship of public resources while advancing the goals outlined in our strategic plan. Every investment represents a deliberate effort to support high-quality instruction, expand equitable opportunities and strengthen the systems that serve our students, families and staff each day.

Over the past year, we have continued building momentum across the district through targeted investments in academic supports, employee development, student wellness and family engagement. At the same time, we remain mindful of ongoing financial pressures facing public education, including rising operational costs and uncertainty surrounding state and federal funding. In this environment, thoughtful planning and long-term sustainability remain essential. Our approach continues to prioritize long-term fiscal stability while minimizing impacts to the programs, services and supports that students and families rely on every day.

This work would not be possible without the continued partnership of our students, families, employees and community. Together, we are building a stronger future for San Juan Unified, one grounded in opportunity, trust and a shared commitment to ensuring every student can thrive.

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 2024-25, estimated actuals for 2025-26, adopted budget for 2026-27 and multi-year projections for 2027-28 and 2028-29.

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 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.

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, 2026, Governor Newsom released the revised 2026-27 State Budget. The May Revision reflects improved state revenues and significant increases in Proposition 98 funding for TK-14 education, though a large portion of the increase is required to be deposited into the Proposition 98 Rainy Day Fund and is not immediately available to schools.
- The proposal includes a statutory LCFF COLA of 2.87%, plus an additional discretionary LCFF investment commonly referred to as a “Super COLA,” resulting in a total LCFF increase of 4.31%. Although a portion of the Super COLA will be offset by the estimated cost of the proposed paid pregnancy disability leave for TK-12 employees.
- The May Revision includes a significant proposed increase in special education funding, including an ongoing investment intended to increase the statewide AB 602 base rate to $1,340 per pupil.
- The Governor also proposes a one-time Student Support and Professional Development Discretionary Block Grant, and additional one-time investments in literacy, mathematics, and educator workforce initiatives. These proposals are not included in the district’s budget unless and until they are enacted and implementation details are finalized.
- While the state budget outlook has improved, the district continues to face ongoing cost pressures, including special education growth, staffing costs, inflationary pressures, and the expiration of one-time resources.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.
- The district remains committed to preserving an ending fund balance sufficient to protect fiscal stability, maintain local control, and support the district’s ability to respond to future economic uncertainty.

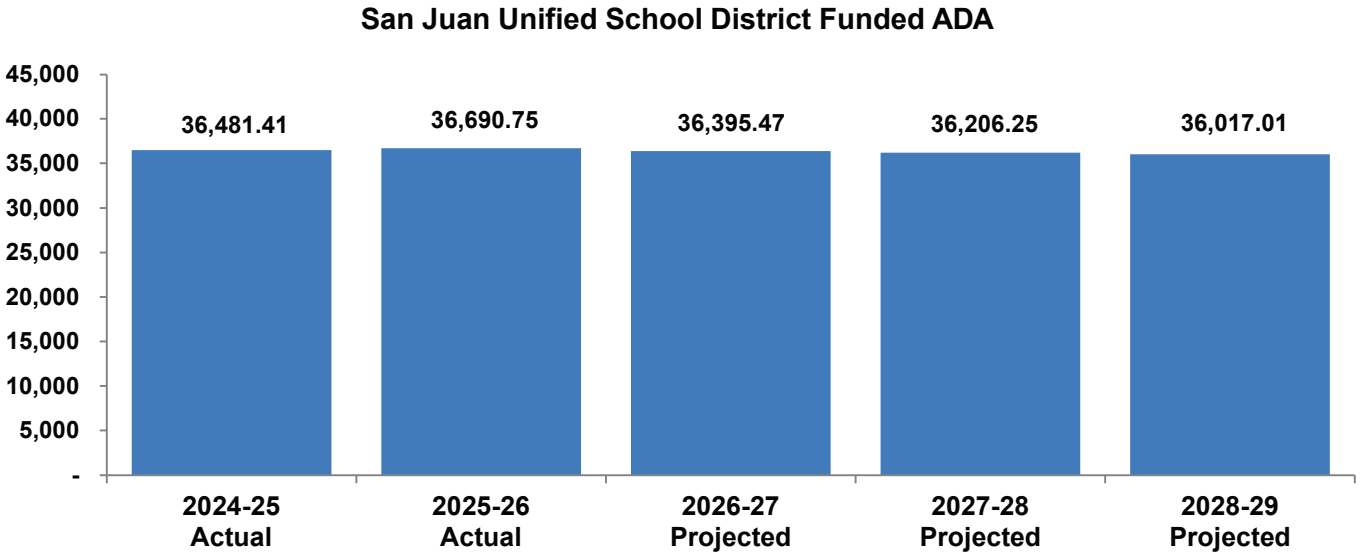
SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

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:

- State budget risk remains elevated due to potential federal policy and funding changes.
- LEAs face revenue volatility, declining enrollment/attendance, rising pension costs, inflation, and expiring one-time funds. Each LEA must assess its own funding and program structure.
- Comprehensive planning is essential to maintain fiscal solvency and preserve educational programs.

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.



2026-27 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	2026-27 Base Grant Per ADA	Grade Span Adjustment	2026-27 Total Base Grant Per ADA
TK-3	$10,698	$1,113	$11,811
4-6	$10,860		$10,860
7-8	$11,181		$11,181
9-12	$12,958	$337	$13,295

2025-26 ESTIMATED ACTUALS

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	28,988,918	75,649,200	95,519,072	(3,106)	(19,872,978)	9,115,940
Base / Other	169,585,550	458,894,057	380,752,806	(108,704,225)	(30,562,974)	139,022,576
Total Unrestricted	198,574,468	534,543,257	476,271,878	(108,707,331)	(50,435,952)	148,138,516
Total Restricted	84,441,728	194,203,789	291,378,565	102,458,208	5,283,432	89,725,160
GENERAL FUND	**283,016,195**	**728,747,046**	**767,650,443**	**(6,249,123)**	**(45,152,520)**	**237,863,675**
ASB	2,775,109	2,400,000	2,400,000	0	0	2,775,109
Charter Schools	1,292,316	4,073,740	3,478,012	(325,500)	270,228	1,562,544
SPED (SELPA)	0	916,958	916,958	0	0	0
Adult Education	2,395,972	4,841,310	4,989,906	0	(148,596)	2,247,376
Child Development	13,236,482	27,111,413	33,031,694	4,852,694	(1,067,587)	12,168,895
Cafeteria	22,595,587	27,097,619	29,497,938	2,241,840	(158,479)	22,437,108
Deferred Maintenance	3,964,199	129,255	3,210,379	(841,911)	(3,923,035)	41,164
SPECIAL REVENUE	**46,259,666**	**66,570,295**	**77,524,887**	**5,927,123**	**(5,027,469)**	**41,232,197**
Building	60,419,983	9,617,827	185,412,815	133,079,398	(42,715,589)	17,704,394
Capital Facilities	8,678,593	1,400,000	89,250	0	1,310,750	9,989,343
County School Facilities	0	27,757,398	0	(27,757,398)	0	0
Bond Interest Redemption	96,812,359	81,363,479	89,117,333	0	(7,753,854)	89,058,505
CAPITAL PROJECTS	**165,910,934**	**120,138,704**	**274,619,398**	**105,322,000**	**(49,158,693)**	**116,752,241**
SELF INSURANCE	**57,750,757**	**29,945,250**	**22,150,600**	**0**	**7,794,650**	**65,545,407**
TOTAL	**552,937,552**	**945,401,295**	**1,141,945,328**	**105,000,000**	**(91,544,032)**	**461,393,520**

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**530,067,513**	**531,330,092**	**533,874,024**	**534,543,257**	
Expenses					
Salaries/Benefits	441,396,789	440,442,930	437,466,885	432,277,229	
Other Expenditures	42,186,475	51,914,960	52,408,348	43,994,649	
Total Expenses	**483,583,264**	**492,357,890**	**489,875,233**	**476,271,878**	-
Other Financing	**(98,932,535)**	**(108,355,763)**	**(108,733,439)**	**(108,707,331)**	
Surplus/(Deficit)	**(52,448,286)**	**(69,383,561)**	**(64,734,648)**	**(50,435,952)**	-
Beginning Balance	**179,895,951**	**198,574,468**	**198,574,468**	**198,574,468**	
Ending Balance	**127,447,665**	**129,190,907**	**133,839,820**	**148,138,516**	-
Non-Spendable	297,094	322,603	322,603	322,603	
Commitments	19,158,206	25,063,175	27,710,975	29,285,827	
Assigned	13,314,030	10,699,414	1,613,355	7,010,179	
Reserve for Economic Uncertair	15,130,317	15,899,071	15,942,227	15,494,900	
Unassigned	79,548,019	77,206,644	88,250,660	96,025,007	

SIGNIFICANT BUDGET PLANNING FACTORS

	2026-27	2027-28	2028-29
COLA	2.87%	3.30%	3.09%
"Super" COLA	1.44%	0.00%	0.00%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.40%	26.80%	25.90%
Lottery - Unrestricted per ADA	$190	$190	$190
Lottery - Restricted per ADA	$82	$82	$82
Mandate Block Grant - K-8 per ADA	$40.41	$41.74	$43.03
Mandate Block Grant - 9-12 per ADA	$79.27	$81.89	$84.42
CA Consumer Price Index (CPI)	3.08%	2.75%	2.68%

2026-27 ADOPTED BUDGET

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	9,115,940	80,969,642	85,629,356	0	(4,659,714)	4,456,226
Base / Other	139,022,576	471,958,288	386,942,603	(99,286,105)	(14,270,420)	124,752,156
Total Unrestricted	148,138,516	552,927,930	472,571,959	(99,286,105)	(18,930,134)	129,208,382
Total Restricted	89,725,160	183,843,639	300,702,055	92,102,160	(24,756,256)	64,968,904
GENERAL FUND	**237,863,675**	**736,771,569**	**773,274,014**	**(7,183,945)**	**(43,686,390)**	**194,177,285**
ASB	2,775,109	2,400,000	2,400,000	0	0	2,775,109
Charter Schools	1,562,544	3,998,020	3,615,583	(331,660)	50,777	1,613,321
SPED (SELPA)	0	1,390,919	1,390,919	0	0	0
Adult Education	2,247,376	4,888,861	5,113,627	0	(224,766)	2,022,610
Child Development	12,168,895	25,225,279	32,200,574	4,891,320	(2,083,975)	10,084,920
Cafeteria	22,437,108	27,612,214	31,147,779	2,292,625	(1,242,940)	21,194,168
Deferred Maintenance	41,164	0	0	0	0	41,164
SPECIAL REVENUE	**41,232,197**	**65,515,293**	**75,868,482**	**6,852,285**	**(3,500,904)**	**37,731,293**
Building	17,704,394	9,800,453	5,168,938	100,411,660	105,043,175	122,747,569
Capital Facilities	9,989,343	1,375,000	64,650	0	1,310,350	11,299,693
County School Facilities	0	0	0	0	0	0
Bond Interest Redemption	89,058,505	81,363,479	89,117,333	0	(7,753,854)	81,304,651
CAPITAL PROJECTS	**116,752,241**	**92,538,932**	**94,350,921**	**100,411,660**	**98,599,671**	**215,351,911**
SELF INSURANCE	**65,545,407**	**25,095,745**	**23,872,147**	**0**	**1,223,598**	**66,769,005**
TOTAL	**461,393,520**	**919,921,539**	**967,365,564**	**100,080,000**	**52,635,975**	**514,029,494**

UNRESTRICTED GENERAL FUND

	Adopted Budget	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
Revenues	**552,927,930**				
Expenses					
Salaries/Benefits	432,621,314				
Other Expenditures	39,950,645				
Total Expenses	**472,571,959**				
Other Financing	**(99,286,105)**				
Surplus/(Deficit)	**(18,930,134)**				
Beginning Balance	**148,138,516**				
Ending Balance	**129,208,382**				
Non-Spendable	322,603				
Commitments	25,598,046				
Assigned	694,414				
Reserve for Economic Uncertair	15,609,159				
Unassigned	86,984,160				

2027-2029 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2027-28 and 2028-29. 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

	2027-28 Projected Budget	2028-29 Projected Budget
Revenues	**569,334,293**	**582,742,338**
Expenses		
Salaries/Benefits	438,583,125	445,513,298
Other Expenditures	50,465,334	44,083,429
Total Expenses	**489,048,459**	**489,596,727**
Other Financing	**(101,289,115)**	**(104,658,740)**
Surplus/(Deficit)	**(21,003,281)**	**(11,513,129)**
Beginning Balance	**129,208,382**	**108,205,100**
Ending Balance	**108,205,100**	**96,691,972**
Non-Spendable	322,603	322,603
Commitments	9,339,731	4,761,655
Assigned	694,414	694,414
Reserve for Economic Uncertainty	15,542,477	15,629,983
Unassigned	82,305,875	75,283,316

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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:

2025

September 9	Board Meeting: 2024-25 Unaudited Actuals / 2025-26 Revised Budget /Financial Status Report approval
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 approval.

2026

January 9	Governor presents 2026-27 State Budget
February 10	Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report
February 24	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions – Discussion
March 10	Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS) Certificated and Notice of Intent to Reduce Classified Positions - Adoption Board Meeting: 2025-26 Second Interim and Budget/Financial Status Report
April - May	Prioritize final LCAP recommendations
May 14	Governor presents May Revise
June 9	Board Meeting: Public Hearings and Presentations of the 2026-27 LCAP and Budget
June 15	Constitutional deadline for Legislature to send a budget to the Governor
June 23	Board Meeting: Adoptions of the 2026-27 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 8	Board Meeting: 2025-26 Unaudited Actuals and Approve 2026-27 Revised Budget
September 15	2025-26 Unaudited Actuals/2026-27 Revised Budget submitted to SCOE. Upload EPA spending plan on District website upon Board of Education approval
December 15	Board Meeting: 2026-27 First Interim and Budget/Financial Status Report approval Board Meeting: 2025-26 Audit Report

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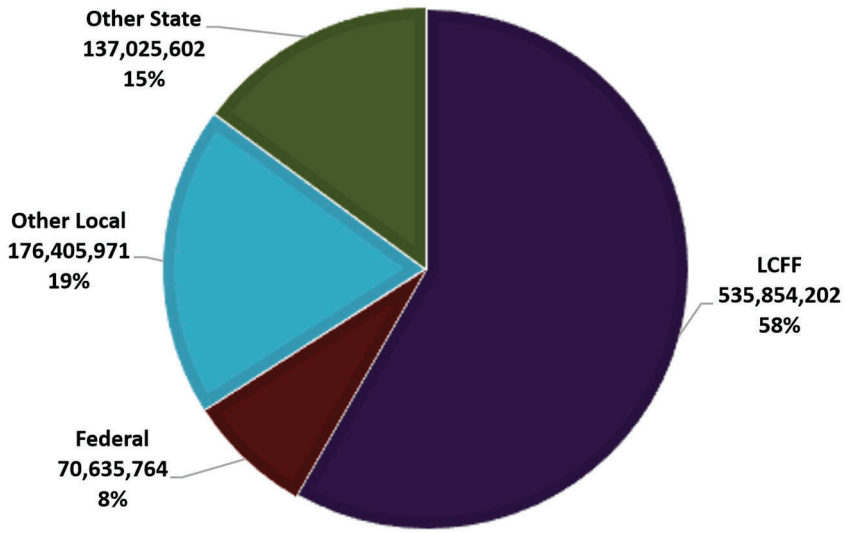
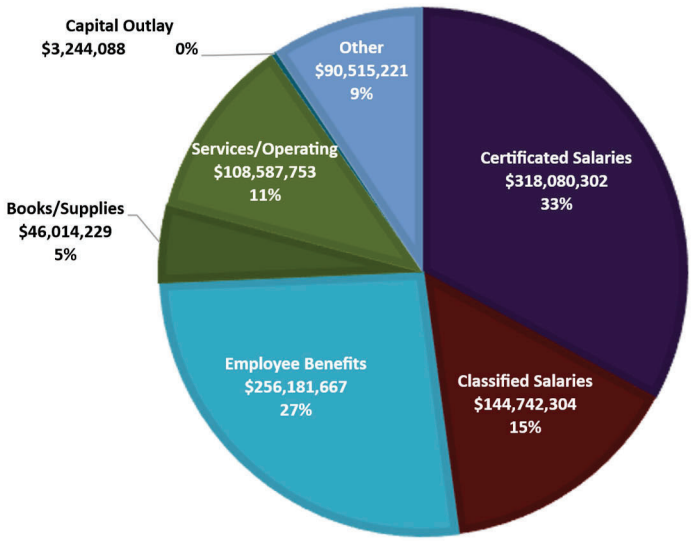
2026-27 ALL FUNDS
Revenues by Object

FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	80,969,642				80,969,642
Base / Other	448,589,025		12,605,097	10,764,166	471,958,288
Total Unrestricted	529,558,667	0	12,605,097	10,764,166	552,927,930
Total Restricted	2,814,327	38,928,940	136,419,483	5,680,889	183,843,639
GENERAL FUND	**532,372,994**	**38,928,940**	**149,024,580**	**16,445,055**	**736,771,569**
ASB	0	0	0	2,400,000	2,400,000
Charter Schools	3,481,208	0	473,255	43,557	3,998,020
SPED (SELPA)	0	0	1,390,919	0	1,390,919
Adult Education	0	354,287	4,359,774	174,800	4,888,861
Child Development	0	14,395,347	6,822,074	4,007,858	25,225,279
Cafeteria	0	16,957,190	9,708,808	946,216	27,612,214
Deferred Maintenance	0	0	0	0	0
SPECIAL REVENUE	**3,481,208**	**31,706,824**	**22,754,830**	**7,572,431**	**65,515,293**
Building	0	0	1,685	9,798,768	9,800,453
Capital Facilities	0	0	0	1,375,000	1,375,000
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**	**4,626,561**	**87,912,371**	**92,538,932**
SELF INSURANCE	**0**	**0**	**0**	**25,095,745**	**25,095,745**
TOTAL	**535,854,202**	**70,635,764**	**176,405,971**	**137,025,602**	**919,921,539**



2026-27 ALL FUNDS
Expenditures by Object

FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/ Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	38,387,880	10,811,404	22,641,508	2,476,910	6,403,788	0	4,907,866	85,629,356
Base / Other	189,970,519	55,972,553	114,837,450	9,418,774	27,875,901	2,377,122	(13,509,716)	386,942,603
Total Unrestricted	228,358,399	66,783,957	137,478,958	11,895,684	34,279,689	2,377,122	(8,601,850)	472,571,959
Total Restricted	75,444,117	60,130,489	99,245,246	16,667,181	41,323,215	806,216	7,085,591	300,702,055
GENERAL FUND	303,802,516	126,914,446	236,724,204	28,562,865	75,602,904	3,183,338	(1,516,259)	773,274,014
ASB	0	0	0	511,447	1,888,553	0	0	2,400,000
Charter Schools	1,748,596	284,792	1,099,629	74,571	405,115	0	2,880	3,615,583
SPED (SELPA)	0	0	0	0	1,390,919	0	0	1,390,919
Adult Education	1,442,496	639,328	1,159,720	149,691	1,596,913	10,000	115,479	5,113,627
Child Development	11,086,694	6,216,165	10,734,739	1,997,844	428,262	0	1,736,870	32,200,574
Cafeteria	0	8,732,856	5,288,746	14,581,448	1,464,811	21,000	1,058,918	31,147,779
Deferred Maintenance	0	0	0	0	0	0	0	0
SPECIAL REVENUE	14,277,786	15,873,141	18,282,834	17,315,001	7,174,573	31,000	2,914,147	75,868,482
Building	0	1,481,327	793,219	109,935	2,754,707	29,750	0	5,168,938
Capital Facilities	0	0	0	0	64,650	0	0	64,650
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	1,481,327	793,219	109,935	2,819,357	29,750	89,117,333	94,350,921
SELF INSURANCE	0	473,390	381,410	26,428	22,990,919	0	0	23,872,147
TOTAL	318,080,302	144,742,304	256,181,667	46,014,229	108,587,753	3,244,088	90,515,221	967,365,564



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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	421,540,077	436,089,263	451,403,352	463,844,460	475,555,248
LCFF Supp./Conc.	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal	53,200,022	37,973,644	38,928,940	34,341,899	34,341,899
Other State	117,348,321	151,349,477	149,024,580	152,546,881	153,125,482
Other Local	35,598,880	27,685,462	16,445,055	16,106,713	16,119,055
TOTAL REVENUES	**696,004,802**	**728,747,046**	**736,771,569**	**749,984,000**	**763,966,465**
EXPENSES					
Certificated Salaries	287,581,894	301,241,884	303,802,516	302,492,664	306,292,574
Classified Salaries	117,891,486	116,041,212	126,914,446	124,412,319	125,402,541
Employee Benefits	201,676,878	221,407,567	236,724,204	239,912,228	246,071,051
Books and Supplies	27,990,387	33,255,873	28,562,865	34,351,611	27,831,505
Services and Operating	84,508,144	93,322,925	75,602,904	66,221,091	67,687,178
Capital Outlay	12,661,365	3,583,657	3,183,338	3,992,868	2,458,086
Other	(872,955)	(1,202,675)	(1,516,259)	(1,486,080)	(1,514,227)
TOTAL EXPENSES	**731,437,199**	**767,650,443**	**773,274,014**	**769,896,701**	**774,228,709**
OTHER FINANCING[1]	**(8,874,374)**	**(6,249,123)**	**(7,183,945)**	**(7,227,163)**	**(7,270,440)**
INCREASE/(DECREASE)	**(44,306,772)**	**(45,152,520)**	**(43,686,390)**	**(27,139,864)**	**(17,532,684)**
BEGINNING BALANCE	**327,322,967**	**283,016,195**	**237,863,675**	**194,177,285**	**167,037,421**
ENDING BALANCE	**283,016,195**	**237,863,675**	**194,177,285**	**167,037,421**	**149,504,738**

[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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	418,857,748	433,274,936	448,589,025	461,030,133	472,740,921
LCFF Supp./Conc.	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal	0	0	0	0	0
Other State	10,627,230	11,508,545	12,605,097	14,395,947	14,412,470
Other Local	22,663,894	14,110,576	10,764,166	10,764,166	10,764,166
TOTAL REVENUES	**520,466,374**	**534,543,257**	**552,927,930**	**569,334,293**	**582,742,338**
EXPENSES					
Certificated Salaries	200,678,686	226,997,725	228,358,399	229,817,767	232,033,037
Classified Salaries	58,587,695	68,717,603	66,783,957	67,370,682	68,052,935
Employee Benefits	114,041,513	136,561,901	137,478,958	141,394,675	145,427,326
Books and Supplies	12,307,075	11,812,098	11,895,684	19,538,859	13,604,393
Services and Operating	30,526,224	36,712,142	34,279,689	35,660,979	36,792,470
Capital Outlay	7,139,662	2,276,008	2,377,122	2,542,545	1,007,763
Other	(7,591,004)	(6,805,599)	(8,601,850)	(7,277,049)	(7,321,197)
TOTAL EXPENSES	**415,689,849**	**476,271,878**	**472,571,959**	**489,048,459**	**489,596,727**
OTHER FINANCING[1]	**(93,704,702)**	**(108,707,331)**	**(99,286,105)**	**(101,289,115)**	**(104,658,740)**
INCREASE/(DECREASE)	**11,071,823**	**(50,435,952)**	**(18,930,134)**	**(21,003,281)**	**(11,513,129)**
BEGINNING BALANCE	**187,502,645**	**198,574,468**	**148,138,516**	**129,208,382**	**108,205,100**
ENDING BALANCE	**198,574,468**	**148,138,516**	**129,208,382**	**108,205,100**	**96,691,972**

[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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	418,857,748	433,274,936	448,589,025	461,030,133	472,740,921
LCFF Supp./Conc.					
Federal					
Other State	10,627,230	11,508,545	12,605,097	14,395,947	14,412,470
Other Local	22,656,002	14,110,576	10,764,166	10,764,166	10,764,166
TOTAL REVENUES	**452,140,980**	**458,894,057**	**471,958,288**	**486,190,246**	**497,917,557**
EXPENSES					
Certificated Salaries	174,612,134	187,823,968	189,970,519	191,084,396	192,951,066
Classified Salaries	49,458,138	53,897,154	55,972,553	56,461,975	57,046,050
Employee Benefits	98,770,885	111,587,604	114,837,450	118,036,502	121,423,981
Books and Supplies	9,344,985	9,459,103	9,418,774	17,061,949	11,127,483
Services and Operating	24,634,089	27,776,556	27,875,901	29,257,191	30,388,682
Capital Outlay	7,139,662	2,276,008	2,377,122	2,542,545	1,007,763
Other	(10,592,645)	(12,067,587)	(13,509,716)	(12,255,411)	(12,365,949)
TOTAL EXPENSES	**353,367,247**	**380,752,806**	**386,942,603**	**402,189,148**	**401,579,076**
OTHER FINANCING[1]	**(93,781,823)**	**(108,704,225)**	**(99,286,105)**	**(101,289,115)**	**(104,658,740)**
INCREASE/(DECREASE)	**4,991,910**	**(30,562,974)**	**(14,270,420)**	**(17,288,017)**	**(8,320,259)**
BEGINNING BALANCE	**164,593,640**	**169,585,550**	**139,022,576**	**124,752,156**	**107,464,139**
ENDING BALANCE	**169,585,550**	**139,022,576**	**124,752,156**	**107,464,139**	**99,143,880**

[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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
Supplemental/Concentration	68,317,502	75,649,200	80,969,642	83,144,047	84,824,781
Federal					
Other State					
Other Local	7,891				
TOTAL REVENUES	**68,325,393**	**75,649,200**	**80,969,642**	**83,144,047**	**84,824,781**
EXPENSES					
Certificated Salaries	26,066,552	39,173,757	38,387,880	38,733,371	39,081,971
Classified Salaries	9,129,556	14,820,449	10,811,404	10,908,707	11,006,885
Employee Benefits	15,270,629	24,974,297	22,641,508	23,358,173	24,003,345
Books and Supplies	2,962,090	2,352,995	2,476,910	2,476,910	2,476,910
Services and Operating	5,892,135	8,935,586	6,403,788	6,403,788	6,403,788
Capital Outlay					
Other	3,001,641	5,261,988	4,907,866	4,978,362	5,044,752
TOTAL EXPENSES	**62,322,602**	**95,519,072**	**85,629,356**	**86,859,311**	**88,017,651**
OTHER FINANCING[1]	**77,122**	**(3,106)**	**0**	**0**	**0**
INCREASE/(DECREASE)	**6,079,913**	**(19,872,978)**	**(4,659,714)**	**(3,715,264)**	**(3,192,870)**
BEGINNING BALANCE	**22,909,005**	**28,988,918**	**9,115,940**	**4,456,226**	**740,962**
ENDING BALANCE	**28,988,918**	**9,115,940**	**4,456,226**	**740,962**	**(2,451,908)**

[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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	2,682,329	2,814,327	2,814,327	2,814,327	2,814,327
LCFF Supplemental					
Federal	53,200,022	37,973,644	38,928,940	34,341,899	34,341,899
Other State	106,721,091	139,840,932	136,419,483	138,150,934	138,713,012
Other Local	12,934,986	13,574,886	5,680,889	5,342,547	5,354,889
TOTAL REVENUES	**175,538,428**	**194,203,789**	**183,843,639**	**180,649,707**	**181,224,127**
EXPENSES					
Certificated Salaries	86,903,209	74,244,159	75,444,117	72,674,897	74,259,537
Classified Salaries	59,303,791	47,323,609	60,130,489	57,041,636	57,349,606
Employee Benefits	87,635,365	84,845,666	99,245,246	98,517,553	100,643,725
Books and Supplies	15,683,313	21,443,775	16,667,181	14,812,752	14,227,113
Services and Operating	53,981,920	56,610,783	41,323,215	30,560,112	30,894,708
Capital Outlay	5,521,703	1,307,649	806,216	1,450,323	1,450,323
Other	6,718,049	5,602,924	7,085,591	5,790,969	5,806,970
TOTAL EXPENSES	**315,747,350**	**291,378,565**	**300,702,055**	**280,848,242**	**284,631,982**
OTHER FINANCING[1]	**84,830,327**	**102,458,208**	**92,102,160**	**94,061,952**	**97,388,300**
INCREASE/(DECREASE)	**(55,378,595)**	**5,283,432**	**(24,756,256)**	**(6,136,583)**	**(6,019,555)**
BEGINNING BALANCE	**139,820,322**	**84,441,728**	**89,725,160**	**64,968,904**	**58,832,321**
ENDING BALANCE	**84,441,728**	**89,725,160**	**64,968,904**	**58,832,321**	**52,812,766**

[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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	3,349,797	3,539,539	3,481,208	3,593,072	3,517,087
LCFF Supplemental	0	0	0	0	0
Federal	32,018,477	31,127,780	31,706,824	31,536,822	31,651,005
Other State	22,594,695	23,162,297	22,754,830	22,661,770	22,829,380
Other Local	10,118,914	8,740,679	7,572,431	7,168,968	7,178,127
Transfers In	9,647,334	7,834,605	7,884,990	7,927,487	7,990,069
TOTAL REVENUES	**77,729,217**	**74,404,900**	**73,400,283**	**72,888,119**	**73,165,668**
EXPENSES					
Certificated Salaries	13,961,166	14,138,723	14,277,786	14,188,137	14,304,489
Classified Salaries	14,028,716	15,074,500	15,873,141	15,860,280	15,997,553
Employee Benefits	15,465,081	17,451,177	18,282,834	18,413,964	18,950,428
Books and Supplies	13,338,887	16,082,489	17,315,001	16,679,135	16,518,784
Services and Operating	7,790,495	8,580,986	5,783,654	5,635,595	5,595,624
Capital Outlay	1,575,114	2,648,766	31,000	0	0
Other Expenses	2,945,430	3,548,246	4,305,066	4,313,778	4,393,714
Transfers Out	1,066,285	1,907,482	1,032,705	1,061,934	1,091,487
TOTAL EXPENSES	**70,171,174**	**79,432,369**	**76,901,187**	**76,152,823**	**76,852,079**
INCREASE/(DECREASE)	**7,558,043**	**(5,027,469)**	**(3,500,904)**	**(3,264,704)**	**(3,686,411)**
BEGINNING BALANCE	**38,701,623**	**46,259,665**	**41,232,196**	**37,731,292**	**34,466,588**
ENDING BALANCE	**46,259,665**	**41,232,196**	**37,731,292**	**34,466,588**	**30,780,177**

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.).

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,153,120	2,400,000	2,400,000	2,400,000	2,400,000
Transfers In					
TOTAL REVENUES	**3,153,120**	**2,400,000**	**2,400,000**	**2,400,000**	**2,400,000**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	453,825	511,447	511,447	511,447	511,447
Services and Operating	2,558,277	1,888,553	1,888,553	1,888,553	1,888,553
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**3,012,102**	**2,400,000**	**2,400,000**	**2,400,000**	**2,400,000**
INCREASE/(DECREASE)	**141,018**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**2,634,090**	**2,775,109**	**2,775,109**	**2,775,109**	**2,775,109**
ENDING BALANCE	**2,775,109**	**2,775,109**	**2,775,109**	**2,775,109**	**2,775,109**

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.)

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF	3,349,797	3,539,539	3,481,208	3,593,072	3,517,087
Federal		0	0	0	0
Other State	397,991	486,856	473,255	480,161	477,928
Other Local	84,070	47,345	43,557	37,557	37,557
Transfers In					
TOTAL REVENUES	**3,831,858**	**4,073,740**	**3,998,020**	**4,110,790**	**4,032,572**
EXPENSES					
Certificated Salaries	1,668,484	1,679,285	1,748,596	1,774,466	1,783,952
Classified Salaries	265,877	290,346	284,792	287,355	289,941
Employee Benefits	1,000,304	1,053,802	1,099,629	1,138,640	1,161,926
Books and Supplies	56,910	36,462	74,571	60,910	35,471
Services and Operating	417,887	412,881	405,115	412,615	392,615
Capital Outlay					
Other Expenses	8,061	5,236	2,880	4,644	406
Transfers Out	294,825	325,500	331,660	341,610	351,858
TOTAL EXPENSES	**3,712,348**	**3,803,512**	**3,947,243**	**4,020,240**	**4,016,169**
INCREASE/(DECREASE)	**119,510**	**270,228**	**50,777**	**90,550**	**16,403**
BEGINNING BALANCE	**1,172,806**	**1,292,316**	**1,562,544**	**1,613,321**	**1,703,871**
ENDING BALANCE	**1,292,316**	**1,562,544**	**1,613,321**	**1,703,871**	**1,720,274**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	806,448	916,958	1,390,919	1,433,479	1,481,599
Other Local					
Transfers In					
TOTAL REVENUES	**806,448**	**916,958**	**1,390,919**	**1,433,479**	**1,481,599**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	806,448	916,958	1,390,919	1,433,479	1,481,599
Transfers Out					
TOTAL EXPENSES	**806,448**	**916,958**	**1,390,919**	**1,433,479**	**1,481,599**
INCREASE/(DECREASE)	**0**	**0**	**0**	**0**	**0**
BEGINNING BALANCE	**0**	**0**	**0**	**0**	**0**
ENDING BALANCE	**0**	**0**	**0**	**0**	**0**

SPECIAL REVENUE FUND

ADULT EDUCATION

The district serves more than 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base		0	0	0	0
LCFF Supplemental		0	0	0	0
Federal	398,195	354,287	354,287	354,287	354,287
Other State	3,812,998	4,309,448	4,359,774	4,107,961	4,107,961
Other Local	194,981	177,575	174,800	174,800	174,800
Transfers In					
TOTAL REVENUES	**4,406,174**	**4,841,310**	**4,888,861**	**4,637,048**	**4,637,048**
EXPENSES					
Certificated Salaries	1,360,385	1,422,186	1,442,496	1,395,515	1,403,217
Classified Salaries	454,504	548,702	639,328	582,725	587,970
Employee Benefits	903,119	1,068,985	1,159,720	1,135,709	1,159,890
Books and Supplies	98,048	188,565	149,691	59,554	58,827
Services and Operating	1,542,247	1,605,336	1,596,913	1,506,813	1,477,128
Capital Outlay	15,685	44,300	10,000	0	0
Other Expenses	107,222	111,832	115,479	103,964	103,964
Transfers Out	0				
TOTAL EXPENSES	**4,481,211**	**4,989,906**	**5,113,627**	**4,784,280**	**4,790,996**
INCREASE/(DECREASE)	**(75,037)**	**(148,596)**	**(224,766)**	**(147,232)**	**(153,948)**
BEGINNING BALANCE	**2,471,009**	**2,395,972**	**2,247,376**	**2,022,610**	**1,875,378**
ENDING BALANCE	**2,395,972**	**2,247,376**	**2,022,610**	**1,875,378**	**1,721,430**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	15,682,532	14,163,001	14,395,347	13,881,738	13,751,896
Other State	7,407,349	7,845,186	6,822,074	6,823,037	6,824,001
Other Local	5,542,344	5,103,226	4,007,858	3,581,916	3,581,932
Transfers In	5,443,877	5,592,765	5,592,365	5,592,365	5,592,365
TOTAL REVENUES	**34,076,103**	**32,704,178**	**30,817,644**	**29,879,056**	**29,750,194**
EXPENSES					
Certificated Salaries	10,932,296	11,037,252	11,086,694	11,018,156	11,117,320
Classified Salaries	5,959,622	6,102,926	6,216,165	6,184,220	6,239,880
Employee Benefits	9,267,187	10,365,109	10,734,739	10,662,624	10,931,571
Books and Supplies	547,397	1,058,712	1,997,844	1,278,642	1,144,457
Services and Operating	2,208,837	2,879,379	428,262	362,803	372,517
Capital Outlay					
Other Expenses	1,325,132	1,588,316	1,736,870	1,709,042	1,727,231
Transfers Out	771,460	740,071	701,045	720,324	739,629
TOTAL EXPENSES	**31,011,931**	**33,771,765**	**32,901,619**	**31,935,811**	**32,272,605**
INCREASE/(DECREASE)	**3,064,172**	**(1,067,587)**	**(2,083,975)**	**(2,056,755)**	**(2,522,411)**
BEGINNING BALANCE	**10,172,310**	**13,236,482**	**12,168,895**	**10,084,920**	**8,028,165**
ENDING BALANCE	**13,236,482**	**12,168,895**	**10,084,920**	**8,028,165**	**5,505,754**

SPECIAL REVENUE FUND

CAFETERIA

The district serves approximately 7,500 breakfasts and 18,500 lunches each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principal revenues in this fund are federal and state child nutrition programs and vended meals and snacks.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal	15,937,750	16,610,492	16,957,190	17,300,797	17,544,822
Other State	10,169,908	9,603,849	9,708,808	9,817,132	9,937,891
Other Local	960,372	883,278	946,216	974,695	983,838
Transfers In	2,203,457	2,241,840	2,292,625	2,335,122	2,397,704
TOTAL REVENUES	**29,271,487**	**29,339,459**	**29,904,839**	**30,427,746**	**30,864,255**
EXPENSES					
Certificated Salaries					
Classified Salaries	7,346,183	8,116,273	8,732,856	8,805,980	8,879,762
Employee Benefits	4,294,150	4,960,935	5,288,746	5,476,991	5,697,041
Books and Supplies	12,182,707	14,206,448	14,581,448	14,768,582	14,768,582
Services and Operating	966,775	1,249,511	1,464,811	1,464,811	1,464,811
Capital Outlay	0	38,867	21,000	0	0
Other Expenses	698,568	925,904	1,058,918	1,062,649	1,080,514
Transfers Out					
TOTAL EXPENSES	**25,488,382**	**29,497,938**	**31,147,779**	**31,579,013**	**31,890,710**
INCREASE/(DECREASE)	**3,783,105**	**(158,479)**	**(1,242,940)**	**(1,151,267)**	**(1,026,455)**
BEGINNING BALANCE	**18,812,482**	**22,595,587**	**22,437,108**	**21,194,168**	**20,042,901**
ENDING BALANCE	**22,595,587**	**22,437,108**	**21,194,168**	**20,042,901**	**19,016,446**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	184,026	129,255	0	0	0
Transfers In	2,000,000	0	0	0	0
TOTAL REVENUES	**2,184,026**	**129,255**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries	2,530	16,253	0	0	0
Employee Benefits	320	2,346	0	0	0
Books and Supplies		80,855	0	0	0
Services and Operating	96,473	545,326	0	0	0
Capital Outlay	1,559,429	2,565,599	0	0	0
Other Expenses					
Transfers Out		841,911			
TOTAL EXPENSES	**1,658,752**	**4,052,290**	**0**	**0**	**0**
INCREASE/(DECREASE)	**525,275**	**(3,923,035)**	**0**	**0**	**0**
BEGINNING BALANCE	**3,438,925**	**3,964,199**	**41,164**	**41,164**	**41,164**
ENDING BALANCE	**3,964,199**	**41,164**	**41,164**	**41,164**	**41,164**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	26,571,546	32,383,880	4,626,561	4,626,561	4,626,561
Other Local	120,737,840	87,754,824	87,912,371	87,731,871	87,730,371
Transfers In	26,200,914	149,121,592	144,188,777	331,660	331,660
TOTAL REVENUES	**173,510,300**	**269,260,296**	**236,727,709**	**92,690,092**	**92,688,592**
EXPENSES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,321,309	1,282,986	1,481,327	1,361,442	1,355,315
Employee Benefits	658,395	620,152	793,219	786,230	788,391
Books and Supplies	112,164	144,146	109,935	0	0
Services and Operating	365,465	(926,074)	2,819,357	40,800,931	20,800,931
Capital Outlay	95,107,037	184,380,854	29,750	0	0
Other Expenses	98,836,485	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out	25,907,589	43,799,592	43,777,117	0	0
TOTAL EXPENSES	**222,308,443**	**318,418,989**	**138,128,038**	**132,065,936**	**112,061,970**
INCREASE/(DECREASE)	**(48,798,143)**	**(49,158,693)**	**98,599,671**	**(39,375,844)**	**(19,373,378)**
BEGINNING BALANCE	**214,709,078**	**165,910,934**	**116,752,241**	**215,351,912**	**175,976,068**
ENDING BALANCE	**165,910,934**	**116,752,241**	**215,351,912**	**175,976,068**	**156,602,690**

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), N (2012), and P (2016). It may not be used for any other purpose.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	2,621	1,606	1,685	1,685	1,685
Other Local	11,665,003	9,616,221	9,798,768	9,793,268	9,791,768
Transfers In	26,200,914	149,121,592	144,188,777	331,660	331,660
TOTAL REVENUES	**37,868,538**	**158,739,419**	**153,989,230**	**10,126,613**	**10,125,113**
EXPENSES					
Certificated Salaries					
Classified Salaries	1,321,309	1,282,986	1,481,327	1,361,442	1,355,315
Employee Benefits	658,395	620,152	793,219	786,230	788,391
Books and Supplies	112,164	144,146	109,935	0	0
Services and Operating	301,618	(1,015,324)	2,754,707	40,725,931	20,725,931
Capital Outlay	95,107,037	184,380,854	29,750		
Other Expenses	0	0	0	0	0
Transfers Out	0	16,042,194	43,777,117		
TOTAL EXPENSES	**97,500,523**	**201,455,008**	**48,946,055**	**42,873,603**	**22,869,637**
INCREASE/(DECREASE)	**(59,631,984)**	**(42,715,589)**	**105,043,175**	**(32,746,990)**	**(12,744,524)**
BEGINNING BALANCE	**120,051,967**	**60,419,983**	**17,704,394**	**122,747,568**	**90,000,578**
ENDING BALANCE	**60,419,983**	**17,704,394**	**122,747,568**	**90,000,578**	**77,256,054**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,596,457	1,400,000	1,375,000	1,200,000	1,200,000
Transfers In					
TOTAL REVENUES	**2,596,457**	**1,400,000**	**1,375,000**	**1,200,000**	**1,200,000**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating	63,847	89,250	64,650	75,000	75,000
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**63,847**	**89,250**	**64,650**	**75,000**	**75,000**
INCREASE/(DECREASE)	**2,532,609**	**1,310,750**	**1,310,350**	**1,125,000**	**1,125,000**
BEGINNING BALANCE	**6,145,984**	**8,678,593**	**9,989,343**	**11,299,693**	**12,424,693**
ENDING BALANCE	**8,678,593**	**9,989,343**	**11,299,693**	**12,424,693**	**13,549,693**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	25,907,589	27,757,398			
Other Local					
Transfers In					
TOTAL REVENUES	**25,907,589**	**27,757,398**	**0**	**0**	**0**
EXPENSES					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	25,907,589	27,757,398			
TOTAL EXPENSES	**25,907,589**	**27,757,398**	**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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	661,336	4,624,876	4,624,876	4,624,876	4,624,876
Other Local	106,476,380	76,738,603	76,738,603	76,738,603	76,738,603
Transfers In					
TOTAL REVENUES	**107,137,717**	**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	98,836,485	89,117,333	89,117,333	89,117,333	89,117,333
Transfers Out					
TOTAL EXPENSES	**98,836,485**	**89,117,333**	**89,117,333**	**89,117,333**	**89,117,333**
INCREASE/(DECREASE)	**8,301,232**	**(7,753,854)**	**(7,753,854)**	**(7,753,854)**	**(7,753,854)**
BEGINNING BALANCE	**88,511,127**	**96,812,359**	**89,058,505**	**81,304,651**	**73,550,797**
ENDING BALANCE	**96,812,360**	**89,058,505**	**81,304,651**	**73,550,797**	**65,796,943**

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.

	2024-25 Actuals	2025-26 Estimated	2026-27 Adopted	2027-28 Projected	2028-29 Projected
REVENUES					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	30,595,742	29,945,250	25,095,745	24,769,502	24,944,872
Transfers In					
TOTAL REVENUES	**30,595,742**	**29,945,250**	**25,095,745**	**24,769,502**	**24,944,872**
EXPENSES					
Certificated Salaries					
Classified Salaries	444,192	456,580	473,390	477,651	481,950
Employee Benefits	370,448	367,969	381,410	389,870	398,586
Books and Supplies	10,497	26,428	26,428	25,000	25,000
Services and Operating	22,820,494	21,299,623	22,990,919	23,485,558	23,985,525
Capital Outlay					
Other Expenses					
Transfers Out					
TOTAL EXPENSES	**23,645,631**	**22,150,600**	**23,872,147**	**24,378,079**	**24,891,061**
OTHER FINANCING[1]	**0**	**0**			**0**
INCREASE/(DECREASE)	**6,950,111**	**7,794,650**	**1,223,598**	**391,423**	**53,811**
BEGINNING BALANCE	**50,800,646**	**57,750,757**	**65,545,407**	**66,769,005**	**67,160,427**
ENDING BALANCE	**57,750,757**	**65,545,407**	**66,769,005**	**67,160,427**	**67,214,239**

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: San Juan Unified School District, 3738 Walnut Ave, Carmichael, CA

Date: June 5, 2026

Public Hearing:

Place: District Office Board Room. 3738 Walnut Ave, Carmichael, CA

Date: June 9, 2026

Time: 6:30-9:30 pm

Adoption Date: June 23, 2026

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Laura Lilley

Title: Director of Fiscal Services

Telephone: 916.971.7286

E-mail: laura.lilley@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 (2025-26) 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)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
		• Adoption date of the LCAP or an update to the LCAP:		
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?		
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	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
3) Other State Revenue		8300-8599	11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
4) Other Local Revenue		8600-8799	14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
5) TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	226,997,725.00	74,244,159.00	301,241,884.00	228,358,399.00	75,444,117.00	303,802,516.00	0.9%
2) Classified Salaries		2000-2999	68,717,603.00	47,323,609.00	116,041,212.00	66,783,957.00	60,130,489.00	126,914,446.00	9.4%
3) Employee Benefits		3000-3999	136,561,901.00	84,845,666.00	221,407,567.00	137,478,958.00	99,245,246.00	236,724,204.00	6.9%
4) Books and Supplies		4000-4999	11,812,098.00	21,443,775.00	33,255,873.00	11,895,684.00	16,667,181.00	28,562,865.00	-14.1%
5) Services and Other Operating Expenditures		5000-5999	36,712,142.00	56,610,783.00	93,322,925.00	34,279,689.00	41,323,215.00	75,602,904.00	-19.0%
6) Capital Outlay		6000-6999	2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,119,108.00)	5,487,820.00	(2,631,288.00)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	10.7%
9) TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,271,379.00	(97,174,776.00)	(38,903,397.00)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	-6.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
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	(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,435,952.00)	5,283,432.00	(45,152,520.00)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	-3.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			148,138,516.00	89,725,160.00	237,863,676.00	129,208,382.00	64,968,904.00	194,177,286.00	-18.4%
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	50,592.88	0.00	50,592.88	117,603.00	0.00	117,603.00	132.4%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	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	89,725,160.00	89,725,160.00	0.00	64,968,904.00	64,968,904.00	-27.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	*0000*	*9760*	*8,676,267.00*		*8,676,267.00*			*0.00*	
Technology Device Refresh and Enhancements	*0000*	*9760*	*5,215,593.00*		*5,215,593.00*			*0.00*	
Instructional Materials	*0000*	*9760*	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of Unspent Supplemental and Concentration Grants	*0000*	*9760*	*5,393,967.00*		*5,393,967.00*			*0.00*	
Bus Replacement Plan	*0000*	*9760*			*0.00*	*6,299,145.00*		*6,299,145.00*	
Technology Device Refresh and Enhancements	*0000*	*9760*			*0.00*	*5,215,593.00*		*5,215,593.00*	
Instructional Materials	*0000*	*9760*			*0.00*	*9,627,082.00*		*9,627,082.00*	
Carryover of Unspent Supplemental and Concentration Grants	*0000*	*9760*			*0.00*	*4,456,226.00*		*4,456,226.00*	
d) Assigned									
Other Assignments		9780	7,010,179.00	0.00	7,010,179.00	694,414.00	0.00	694,414.00	-90.1%
Additional Unspent Supplemental and Concentration Grants	*0000*	*9780*	*3,721,973.00*		*3,721,973.00*			*0.00*	
Textbook Adoption	*0000*	*9780*	*2,360,344.00*		*2,360,344.00*			*0.00*	
Excess Bus Replacement Plan	*0000*	*9780*	*233,448.00*		*233,448.00*			*0.00*	
ERP Implementation	*0000*	*9780*	*694,414.00*		*694,414.00*			*0.00*	
ERP Implementation	*0000*	*9780*			*0.00*	*694,414.00*		*694,414.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,494,900.00	0.00	15,494,900.00	15,609,159.00	0.00	15,609,159.00	0.7%
Unassigned/Unappropriated Amount		9790	93,366,905.92	0.00	93,366,905.92	86,984,160.00	0.00	86,984,160.00	-6.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	181,254,646.74	(10,937,740.67)	170,316,906.07				
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	4,327,560.42	4,126,963.70	8,454,524.12				
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	50,592.88	0.00	50,592.88				
7) Prepaid Expenditures		9330	2,725,111.20	0.00	2,725,111.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			188,562,911.24	(6,810,776.97)	181,752,134.27				
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	35,742,466.57	196,428.28	35,938,894.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,812,703.86	1,812,703.86				
6) TOTAL, LIABILITIES			35,742,466.57	2,009,132.14	37,751,598.71				
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 (G10 + H2) - (I6 + J2)			152,820,444.67	(8,819,909.11)	144,000,535.56				
LCFF SOURCES									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Principal Apportionment									
State Aid - Current Year		8011	296,579,734.00	0.00	296,579,734.00	315,442,688.00	0.00	315,442,688.00	6.4%
Education Protection Account State Aid - Current Year		8012	97,049,930.00	0.00	97,049,930.00	99,031,725.00	0.00	99,031,725.00	2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	771,970.00	0.00	771,970.00	771,970.00	0.00	771,970.00	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	124,083,757.00	0.00	124,083,757.00	124,083,757.00	0.00	124,083,757.00	0.0%
Unsecured Roll Taxes		8042	4,274,261.00	0.00	4,274,261.00	4,274,261.00	0.00	4,274,261.00	0.0%
Prior Years' Taxes		8043	1,009,178.00	0.00	1,009,178.00	1,009,178.00	0.00	1,009,178.00	0.0%
Supplemental Taxes		8044	3,135,028.00	0.00	3,135,028.00	3,135,028.00	0.00	3,135,028.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,757,832.00	0.00	21,757,832.00	21,757,832.00	0.00	21,757,832.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	320,412.00	0.00	320,412.00	320,412.00	0.00	320,412.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			548,982,102.00	0.00	548,982,102.00	569,826,851.00	0.00	569,826,851.00	3.8%
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	(40,057,966.00)	0.00	(40,057,966.00)	(40,268,184.00)	0.00	(40,268,184.00)	0.5%
Property Taxes Transfers		8097	0.00	2,814,327.00	2,814,327.00	0.00	2,814,327.00	2,814,327.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,080,474.00	10,080,474.00	0.00	10,080,474.00	10,080,474.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,084,720.00	1,084,720.00	0.00	1,084,720.00	1,084,720.00	0.0%
Child Nutrition Programs		8220	0.00	1,752,332.00	1,752,332.00	0.00	1,861,281.00	1,861,281.00	6.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		18,165,742.00	18,165,742.00		18,463,854.00	18,463,854.00	1.6%
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		2,315,047.00	2,315,047.00		1,953,123.00	1,953,123.00	-15.6%
Title III, Immigrant Student Program	4201	8290		388,127.00	388,127.00		360,000.00	360,000.00	-7.2%
Title III, English Learner Program	4203	8290		786,442.00	786,442.00		1,063,543.00	1,063,543.00	35.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		2,849,792.00	2,849,792.00		3,084,008.00	3,084,008.00	8.2%
Career and Technical Education	3500-3599	8290		453,170.00	453,170.00		536,424.00	536,424.00	18.4%
All Other Federal Revenue	All Other	8290	0.00	97,798.00	97,798.00	0.00	441,513.00	441,513.00	351.5%
TOTAL, FEDERAL REVENUE			0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		35,036,590.00	35,036,590.00		50,864,800.00	50,864,800.00	45.2%
Prior Years	6500	8319		725,680.00	725,680.00		0.00	0.00	-100.0%
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	(29,782.00)	(29,782.00)	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,841,046.00	0.00	1,841,046.00	1,892,758.00	0.00	1,892,758.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	7,070,496.00	2,974,700.00	10,045,196.00	7,078,246.00	3,117,116.00	10,195,362.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		33,246,888.00	33,246,888.00		33,246,888.00	33,246,888.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,028,649.00	4,028,649.00		3,989,029.00	3,989,029.00	-1.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		151,298.00	151,298.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,127,604.00	2,127,604.00		1,910,025.00	1,910,025.00	-10.2%
Arts and Music in Schools (Prop 28)	6770	8590		6,935,277.00	6,935,277.00		6,935,277.00	6,935,277.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,597,003.00	54,644,028.00	57,241,031.00	3,634,093.00	36,356,348.00	39,990,441.00	-30.1%
TOTAL, OTHER STATE REVENUE			11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,500,000.00	0.00	9,500,000.00	7,000,000.00	0.00	7,000,000.00	-26.3%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,543,915.00	117,885.00	1,661,800.00	1,543,915.00	117,885.00	1,661,800.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	930,248.00	930,248.00	0.00	967,500.00	967,500.00	4.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,066,661.00	11,809,836.00	14,876,497.00	2,220,251.00	3,878,587.00	6,098,838.00	-59.0%
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		716,917.00	716,917.00		716,917.00	716,917.00	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%
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			14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	185,001,692.00	52,123,208.00	237,124,900.00	186,719,367.00	54,878,462.00	241,597,829.00	1.9%
Certificated Pupil Support Salaries		1200	13,342,982.00	8,768,372.00	22,111,354.00	13,081,229.00	8,470,025.00	21,551,254.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	22,155,659.00	6,493,266.00	28,648,925.00	22,363,518.00	6,367,078.00	28,730,596.00	0.3%
Other Certificated Salaries		1900	6,497,392.00	6,859,313.00	13,356,705.00	6,194,285.00	5,728,552.00	11,922,837.00	-10.7%
TOTAL, CERTIFICATED SALARIES			226,997,725.00	74,244,159.00	301,241,884.00	228,358,399.00	75,444,117.00	303,802,516.00	0.9%
CLASSIFIED SALARIES									

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Classified Instructional Salaries		2100	10,097,850.00	19,037,512.00	29,135,362.00	6,211,911.00	28,409,602.00	34,621,513.00	18.8%
Classified Support Salaries		2200	26,443,699.00	16,625,233.00	43,068,932.00	28,700,939.00	19,755,637.00	48,456,576.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	7,673,321.00	5,151,386.00	12,824,707.00	7,282,266.00	5,867,027.00	13,149,293.00	2.5%
Clerical, Technical and Office Salaries		2400	21,889,265.00	2,832,689.00	24,721,954.00	22,273,024.00	2,687,845.00	24,960,869.00	1.0%
Other Classified Salaries		2900	2,613,468.00	3,676,789.00	6,290,257.00	2,315,817.00	3,410,378.00	5,726,195.00	-9.0%
TOTAL, CLASSIFIED SALARIES			68,717,603.00	47,323,609.00	116,041,212.00	66,783,957.00	60,130,489.00	126,914,446.00	9.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	41,715,862.00	37,682,090.00	79,397,952.00	42,475,078.00	39,555,407.00	82,030,485.00	3.3%
PERS		3201-3202	18,413,695.00	12,991,829.00	31,405,524.00	17,721,877.00	16,568,863.00	34,290,740.00	9.2%
OASDI/Medicare/Alternative		3301-3302	8,680,650.00	4,763,598.00	13,444,248.00	8,569,701.00	5,825,417.00	14,395,118.00	7.1%
Health and Welfare Benefits		3401-3402	51,686,208.00	22,623,047.00	74,309,255.00	55,308,997.00	30,734,918.00	86,043,915.00	15.8%
Unemployment Insurance		3501-3502	144,645.00	58,356.00	203,001.00	144,351.00	65,808.00	210,159.00	3.5%
Workers' Compensation		3601-3602	5,296,157.00	2,154,949.00	7,451,106.00	5,288,869.00	2,410,559.00	7,699,428.00	3.3%
OPEB, Allocated		3701-3702	6,110,780.00	2,838,682.00	8,949,462.00	3,931,772.00	2,192,614.00	6,124,386.00	-31.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,513,904.00	1,733,115.00	6,247,019.00	4,038,313.00	1,891,660.00	5,929,973.00	-5.1%
TOTAL, EMPLOYEE BENEFITS			136,561,901.00	84,845,666.00	221,407,567.00	137,478,958.00	99,245,246.00	236,724,204.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,733,734.00	8,733,734.00	2,322,316.00	2,217,903.00	4,540,219.00	-48.0%
Books and Other Reference Materials		4200	444,038.00	646,024.00	1,090,062.00	473,108.00	363,819.00	836,927.00	-23.2%
Materials and Supplies		4300	9,300,075.00	8,347,710.00	17,647,785.00	7,459,075.00	11,048,501.00	18,507,576.00	4.9%
Noncapitalized Equipment		4400	2,067,985.00	3,716,307.00	5,784,292.00	1,641,185.00	3,036,958.00	4,678,143.00	-19.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,812,098.00	21,443,775.00	33,255,873.00	11,895,684.00	16,667,181.00	28,562,865.00	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,252,401.00	40,252,401.00	0.00	29,450,325.00	29,450,325.00	-26.8%
Travel and Conferences		5200	1,019,177.00	883,588.00	1,902,765.00	1,069,871.00	637,364.00	1,707,235.00	-10.3%
Dues and Memberships		5300	323,543.00	115,933.00	439,476.00	331,513.00	29,878.00	361,391.00	-17.8%
Insurance		5400 - 5499	6,147,971.00	0.00	6,147,971.00	6,868,392.00	0.00	6,868,392.00	11.7%
Operations and Housekeeping Services		5500	11,035,244.00	0.00	11,035,244.00	10,904,314.00	0.00	10,904,314.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,290,929.00	773,322.00	2,064,251.00	1,337,285.00	557,967.00	1,895,252.00	-8.2%
Transfers of Direct Costs		5710	(2,796,895.00)	2,796,895.00	0.00	(2,596,346.00)	2,596,346.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,540,198.00)	(1,183,160.00)	(2,723,358.00)	(1,580,710.00)	(3,146,721.00)	(4,727,431.00)	73.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5800 - 5899	19,599,349.00	12,757,390.00	32,356,739.00	16,299,157.00	11,010,468.00	27,309,625.00	-15.6%
Communications		5900	1,633,022.00	214,414.00	1,847,436.00	1,646,213.00	187,588.00	1,833,801.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,712,142.00	56,610,783.00	93,322,925.00	34,279,689.00	41,323,215.00	75,602,904.00	-19.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,276,008.00	1,307,649.00	3,583,657.00	2,377,122.00	806,216.00	3,183,338.00	-11.2%
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	1,313,509.00	0.00	1,313,509.00	1,282,784.00	0.00	1,282,784.00	-2.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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)			1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,487,820.00)	5,487,820.00	0.00	(6,970,487.00)	6,970,487.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,631,288.00)	0.00	(2,631,288.00)	(2,914,147.00)	0.00	(2,914,147.00)	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,119,108.00)	5,487,820.00	(2,631,288.00)	(9,884,634.00)	6,970,487.00	(2,914,147.00)	10.7%
TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	400.00	400.00	0.00	0.00	0.00	-100.0%
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	24,625.00	7,069,509.00	7,094,134.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	508,924,136.00	2,814,327.00	511,738,463.00	529,558,667.00	2,814,327.00	532,372,994.00	4.0%
2) Federal Revenue		8100-8299	0.00	37,973,644.00	37,973,644.00	0.00	38,928,940.00	38,928,940.00	2.5%
3) Other State Revenue		8300-8599	11,508,545.00	139,840,932.00	151,349,477.00	12,605,097.00	136,419,483.00	149,024,580.00	-1.5%
4) Other Local Revenue		8600-8799	14,110,576.00	13,574,886.00	27,685,462.00	10,764,166.00	5,680,889.00	16,445,055.00	-40.6%
5) TOTAL, REVENUES			534,543,257.00	194,203,789.00	728,747,046.00	552,927,930.00	183,843,639.00	736,771,569.00	1.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		286,599,181.00	180,588,955.00	467,188,136.00	284,337,863.00	189,342,361.00	473,680,224.00	1.4%
2) Instruction - Related Services	2000-2999		70,228,032.00	42,085,215.00	112,313,247.00	69,141,300.00	41,858,030.00	110,999,330.00	-1.2%
3) Pupil Services	3000-3999		42,314,003.00	35,040,529.00	77,354,532.00	42,869,092.00	32,176,393.00	75,045,485.00	-3.0%
4) Ancillary Services	4000-4999		4,875,984.00	2,226,535.00	7,102,519.00	4,276,832.00	3,270,355.00	7,547,187.00	6.3%
5) Community Services	5000-5999		0.00	10,864.00	10,864.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		31,906,921.00	8,770,105.00	40,677,026.00	30,666,932.00	10,201,151.00	40,868,083.00	0.5%
8) Plant Services	8000-8999		39,034,248.00	22,541,258.00	61,575,506.00	39,997,156.00	23,738,661.00	63,735,817.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,313,509.00	115,104.00	1,428,613.00	1,282,784.00	115,104.00	1,397,888.00	-2.2%
10) TOTAL, EXPENDITURES			476,271,878.00	291,378,565.00	767,650,443.00	472,571,959.00	300,702,055.00	773,274,014.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			58,271,379.00	(97,174,776.00)	(38,903,397.00)	80,355,971.00	(116,858,416.00)	(36,502,445.00)	-6.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,500.00	841,911.00	845,411.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	24,625.00	7,069,909.00	7,094,534.00	20,000.00	7,163,945.00	7,183,945.00	1.3%
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	(108,686,206.00)	108,686,206.00	0.00	(99,266,105.00)	99,266,105.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,707,331.00)	102,458,208.00	(6,249,123.00)	(99,286,105.00)	92,102,160.00	(7,183,945.00)	15.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50,435,952.00)	5,283,432.00	(45,152,520.00)	(18,930,134.00)	(24,756,256.00)	(43,686,390.00)	-3.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & 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)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			198,574,468.00	84,441,728.00	283,016,196.00	148,138,516.00	89,725,160.00	237,863,676.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			148,138,516.00	89,725,160.00	237,863,676.00	129,208,382.00	64,968,904.00	194,177,286.00	-18.4%
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	50,592.88	0.00	50,592.88	117,603.00	0.00	117,603.00	132.4%
Prepaid Items		9713	2,725,111.20	0.00	2,725,111.20	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	89,725,160.00	89,725,160.00	0.00	64,968,904.00	64,968,904.00	-27.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	29,285,827.00	0.00	29,285,827.00	25,598,046.00	0.00	25,598,046.00	-12.6%
Bus Replacement Plan	0000	9760	*8,676,267.00*		*8,676,267.00*			*0.00*	
Technology Device Refresh and Enhancements	0000	9760	*5,215,593.00*		*5,215,593.00*			*0.00*	
Instructional Materials	0000	9760	*10,000,000.00*		*10,000,000.00*			*0.00*	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760	*5,393,967.00*		*5,393,967.00*			*0.00*	
Bus Replacement Plan	0000	9760			*0.00*	*6,299,145.00*		*6,299,145.00*	
Technology Device Refresh and Enhancements	0000	9760			*0.00*	*5,215,593.00*		*5,215,593.00*	
Instructional Materials	0000	9760			*0.00*	*9,627,082.00*		*9,627,082.00*	
Carryover of Unspent Supplemental and Concentration Grants	0000	9760			*0.00*	*4,456,226.00*		*4,456,226.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,010,179.00	0.00	7,010,179.00	694,414.00	0.00	694,414.00	-90.1%
Additional Unspent Supplemental and Concentration Grants	0000	9780	*3,721,973.00*		*3,721,973.00*			*0.00*	
Textbook Adoption	0000	9780	*2,360,344.00*		*2,360,344.00*			*0.00*	
Excess Bus Replacement Plan	0000	9780	*233,448.00*		*233,448.00*			*0.00*	
ERP Implementation	0000	9780	*694,414.00*		*694,414.00*			*0.00*	
ERP Implementation	0000	9780			*0.00*	*694,414.00*		*694,414.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,494,900.00	0.00	15,494,900.00	15,609,159.00	0.00	15,609,159.00	0.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	93,366,905.92	0.00	93,366,905.92	86,984,160.00	0.00	86,984,160.00	-6.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	28,721,461.00	24,220,334.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	404,211.00	693,912.00
6019	Student Support and Professional Development Discretionary Block Grant	10,427,533.00	29,535.00
6211	Literacy Coaches and Reading Specialists Grant Program	651,064.00	2.00
6300	Lottery: Instructional Materials	1.00	664,214.00
6318	Antibias Education Grant	10,620.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,432,811.00	7,432,811.00
7085	Learning Communities for School Success Program	227,376.00	1.00
7311	Classified School Employee Professional Development Block Grant	181,248.00	1.00
7399	LCFF Equity Multiplier	8,522,768.00	3,762,114.00
7435	Learning Recovery Emergency Block Grant	2,083,519.00	0.00
7810	Other Restricted State	391,944.00	183,266.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,684,973.00	9,805,971.00
9010	Other Restricted Local	21,985,631.00	18,176,743.00
Total, Restricted Balance		89,725,160.00	64,968,904.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	2,775,108.00	2,775,604.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.00	2,775,604.00	0.0%
d) Other Restatements		9795	496.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,604.00	2,775,604.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,775,604.00	2,775,604.00	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	2,775,109.00	2,775,109.00	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	495.00	495.00	0.0%
Reserve for Fair Market Value Cash	0000	9780		*495.00*	
Reserve for Fair Market Value Cash	0000	9780	*495.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	240,601.28		
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			2,774,612.94		
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	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)			2,774,612.94		
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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					
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					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	2,775,108.00	2,775,604.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,775,108.00	2,775,604.00	0.0%
d) Other Restatements		9795	496.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,775,604.00	2,775,604.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,775,604.00	2,775,604.00	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	2,775,109.00	2,775,109.00	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	495.00	495.00	0.0%
Reserve for Fair Market Value Cash	0000	9780		*495.00*	
Reserve for Fair Market Value Cash	0000	9780	*495.00*		
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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	2,775,109.00	2,775,109.00
Total, Restricted Balance		2,775,109.00	2,775,109.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,539.00	3,481,208.00	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,856.00	473,255.00	-2.8%
4) Other Local Revenue		8600-8799	47,345.00	43,557.00	-8.0%
5) TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,679,285.00	1,748,596.00	4.1%
2) Classified Salaries		2000-2999	290,346.00	284,792.00	-1.9%
3) Employee Benefits		3000-3999	1,053,802.00	1,099,629.00	4.3%
4) Books and Supplies		4000-4999	36,462.00	74,571.00	104.5%
5) Services and Other Operating Expenditures		5000-5999	412,881.00	405,115.00	-1.9%
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	5,236.00	2,880.00	-45.0%
9) TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595,728.00	382,437.00	-35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	325,500.00	331,660.00	1.9%
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			(325,500.00)	(331,660.00)	1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,228.00	50,777.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,318.00	1,562,546.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,318.00	1,562,546.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,318.00	1,562,546.00	20.9%
2) Ending Balance, June 30 (E + F1e)			1,562,546.00	1,613,323.00	3.2%
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	381,552.00	305,984.00	-19.8%
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	1,180,994.00	1,307,339.00	10.7%
Reserve for Economic Uncertainties	0000	9780	*236,199.00*		
LCFF	0000	9780	*944,795.00*		
Reserve for Economic Uncertainties	0000	9780		*261,468.00*	
LCFF	0000	9780		*1,045,871.00*	
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	1,122,483.74		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	7,844.10		
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			1,130,327.84		
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)			1,130,327.84		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,911,179.00	1,914,078.00	0.2%
Education Protection Account State Aid - Current Year		8012	789,411.00	776,920.00	-1.6%
State Aid - Prior Years		8019	18,031.00	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	820,918.00	790,210.00	-3.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,539,539.00	3,481,208.00	-1.6%
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%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	137,828.00	209,070.00	51.7%
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	12,169.00	13,354.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	70,571.00	68,000.00	-3.6%
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	39,877.00	40,995.00	2.8%
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	226,411.00	141,836.00	-37.4%
TOTAL, OTHER STATE REVENUE			486,856.00	473,255.00	-2.8%
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	37,796.00	36,000.00	-4.8%
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	7,416.00	5,424.00	-26.9%
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			47,345.00	43,557.00	-8.0%
TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,265,258.00	1,337,812.00	5.7%
Certificated Pupil Support Salaries		1200	96,951.00	97,137.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	308,542.00	308,542.00	0.0%
Other Certificated Salaries		1900	8,534.00	5,105.00	-40.2%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,679,285.00	1,748,596.00	4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	149,567.00	152,680.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	140,779.00	132,112.00	-6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			290,346.00	284,792.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	371,942.00	391,400.00	5.2%
PERS		3201-3202	161,693.00	159,866.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	63,798.00	64,646.00	1.3%
Health and Welfare Benefits		3401-3402	369,538.00	400,720.00	8.4%
Unemployment Insurance		3501-3502	947.00	982.00	3.7%
Workers' Compensation		3601-3602	35,310.00	36,448.00	3.2%
OPEB, Allocated		3701-3702	7,739.00	5,424.00	-29.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,835.00	40,143.00	-6.3%
TOTAL, EMPLOYEE BENEFITS			1,053,802.00	1,099,629.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,520.00	4,520.00	0.0%
Materials and Supplies		4300	30,816.00	32,730.00	6.2%
Noncapitalized Equipment		4400	1,126.00	37,321.00	3,214.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			36,462.00	74,571.00	104.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,448.00	585.00	-83.0%
Dues and Memberships		5300	12,244.00	12,244.00	0.0%
Insurance		5400-5499	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	180,340.00	199,500.00	10.6%
Professional/Consulting Services and Operating Expenditures		5800-5899	215,349.00	191,286.00	-11.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,881.00	405,115.00	-1.9%
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%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	5,236.00	2,880.00	-45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,236.00	2,880.00	-45.0%
TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
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	325,500.00	331,660.00	1.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			325,500.00	331,660.00	1.9%
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)			(325,500.00)	(331,660.00)	1.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,539.00	3,481,208.00	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,856.00	473,255.00	-2.8%
4) Other Local Revenue		8600-8799	47,345.00	43,557.00	-8.0%
5) TOTAL, REVENUES			4,073,740.00	3,998,020.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,151,540.00	2,312,402.00	7.5%
2) Instruction - Related Services	2000-2999		989,215.00	949,553.00	-4.0%
3) Pupil Services	3000-3999		141,246.00	143,111.00	1.3%
4) Ancillary Services	4000-4999		10,088.00	8,952.00	-11.3%
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		185,236.00	200,880.00	8.4%
8) Plant Services	8000-8999		687.00	685.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,478,012.00	3,615,583.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			595,728.00	382,437.00	-35.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	325,500.00	331,660.00	1.9%
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			(325,500.00)	(331,660.00)	1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,228.00	50,777.00	-81.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,292,318.00	1,562,546.00	20.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,292,318.00	1,562,546.00	20.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,318.00	1,562,546.00	20.9%
2) Ending Balance, June 30 (E + F1e)			1,562,546.00	1,613,323.00	3.2%
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	381,552.00	305,984.00	-19.8%
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	1,180,994.00	1,307,339.00	10.7%
Reserve for Economic Uncertainties	0000	9780	*236,199.00*		
LCFF	0000	9780	*944,795.00*		
Reserve for Economic Uncertainties	0000	9780		*261,468.00*	
LCFF	0000	9780		*1,045,871.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
6019	Student Support and Professional Development Discretionary Block Grant	80,368.00	80,368.00
6300	Lottery: Instructional Materials	62,560.00	36,060.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	13,700.00	0.00
7435	Learning Recovery Emergency Block Grant	114,732.00	73,940.00
9010	Other Restricted Local	110,192.00	115,616.00
Total, Restricted Balance		381,552.00	305,984.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	916,958.00	1,390,919.00	51.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			916,958.00	1,390,919.00	51.7%
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	916,958.00	1,390,919.00	51.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%
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	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		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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			
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)			0.00		
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	916,958.00	1,390,919.00	51.7%
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			916,958.00	1,390,919.00	51.7%
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			916,958.00	1,390,919.00	51.7%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	916,958.00	1,390,919.00	51.7%
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)			916,958.00	1,390,919.00	51.7%
TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	916,958.00	1,390,919.00	51.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			916,958.00	1,390,919.00	51.7%
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	916,958.00	1,390,919.00	51.7%
10) TOTAL, EXPENDITURES			916,958.00	1,390,919.00	51.7%
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	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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,309,448.00	4,359,774.00	1.2%
4) Other Local Revenue		8600-8799	177,575.00	174,800.00	-1.6%
5) TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,422,186.00	1,442,496.00	1.4%
2) Classified Salaries		2000-2999	548,702.00	639,328.00	16.5%
3) Employee Benefits		3000-3999	1,068,985.00	1,159,720.00	8.5%
4) Books and Supplies		4000-4999	188,565.00	149,691.00	-20.6%
5) Services and Other Operating Expenditures		5000-5999	1,605,336.00	1,596,913.00	-0.5%
6) Capital Outlay		6000-6999	44,300.00	10,000.00	-77.4%
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	111,832.00	115,479.00	3.3%
9) TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,596.00)	(224,766.00)	51.3%
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)			(148,596.00)	(224,766.00)	51.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.00	2,247,376.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.00	2,247,376.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.00	2,247,376.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,247,376.00	2,022,610.00	-10.0%
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	1,341,292.00	1,041,726.00	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	906,084.00	980,884.00	8.3%
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	1,923,003.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	769.15		
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			1,923,772.52		
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)			1,923,772.52		
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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	354,287.00	354,287.00	0.0%
TOTAL, FEDERAL REVENUE			354,287.00	354,287.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,344,146.00	1,344,146.00	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	2,161,877.00	2,183,255.00	1.0%
All Other State Revenue	All Other	8590	803,425.00	832,373.00	3.6%
TOTAL, OTHER STATE REVENUE			4,309,448.00	4,359,774.00	1.2%
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%
Other Local Revenue					
All Other Local Revenue		8699	2,775.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			177,575.00	174,800.00	-1.6%
TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	973,777.00	1,005,794.00	3.3%
Certificated Pupil Support Salaries		1200	32,662.00	34,182.00	4.7%
Certificated Supervisors' and Administrators' Salaries		1300	336,142.00	331,021.00	-1.5%
Other Certificated Salaries		1900	79,605.00	71,499.00	-10.2%
TOTAL, CERTIFICATED SALARIES			1,422,186.00	1,442,496.00	1.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	232,012.00	300,807.00	29.7%
Classified Support Salaries		2200	98,009.00	100,356.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,681.00	238,165.00	8.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			548,702.00	639,328.00	16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	405,369.00	416,822.00	2.8%
PERS		3201-3202	144,211.00	164,315.00	13.9%
OASDI/Medicare/Alternative		3301-3302	62,483.00	69,781.00	11.7%
Health and Welfare Benefits		3401-3402	328,903.00	405,399.00	23.3%
Unemployment Insurance		3501-3502	961.00	1,017.00	5.8%
Workers' Compensation		3601-3602	35,492.00	37,341.00	5.2%
OPEB, Allocated		3701-3702	42,750.00	29,853.00	-30.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,816.00	35,192.00	-27.9%
TOTAL, EMPLOYEE BENEFITS			1,068,985.00	1,159,720.00	8.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,137.00	6,555.00	6.8%
Materials and Supplies		4300	103,035.00	75,526.00	-26.7%
Noncapitalized Equipment		4400	79,393.00	67,610.00	-14.8%
TOTAL, BOOKS AND SUPPLIES			188,565.00	149,691.00	-20.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,780.00	11,908.00	21.8%
Dues and Memberships		5300	2,520.00	2,520.00	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	5,802.00	5,802.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	256,171.00	256,538.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,331,063.00	1,320,145.00	-0.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,605,336.00	1,596,913.00	-0.5%
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	44,300.00	10,000.00	-77.4%
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			44,300.00	10,000.00	-77.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	111,832.00	115,479.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			111,832.00	115,479.00	3.3%
TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
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					
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,287.00	354,287.00	0.0%
3) Other State Revenue		8300-8599	4,309,448.00	4,359,774.00	1.2%
4) Other Local Revenue		8600-8799	177,575.00	174,800.00	-1.6%
5) TOTAL, REVENUES			4,841,310.00	4,888,861.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,442,558.00	3,533,173.00	2.6%
2) Instruction - Related Services	2000-2999		1,125,367.00	1,137,635.00	1.1%
3) Pupil Services	3000-3999		128,538.00	145,729.00	13.4%
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		111,832.00	115,479.00	3.3%
8) Plant Services	8000-8999		181,611.00	181,611.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,989,906.00	5,113,627.00	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(148,596.00)	(224,766.00)	51.3%
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)			(148,596.00)	(224,766.00)	51.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,972.00	2,247,376.00	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,972.00	2,247,376.00	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.00	2,247,376.00	-6.2%
2) Ending Balance, June 30 (E + F1e)			2,247,376.00	2,022,610.00	-10.0%
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	1,341,292.00	1,041,726.00	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	906,084.00	980,884.00	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6371	CalWORKs for ROCP or Adult Education	929,317.00	629,751.00
9010	Other Restricted Local	411,975.00	411,975.00
Total, Restricted Balance		1,341,292.00	1,041,726.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,163,001.00	14,395,347.00	1.6%
3) Other State Revenue		8300-8599	7,845,186.00	6,822,074.00	-13.0%
4) Other Local Revenue		8600-8799	5,103,226.00	4,007,858.00	-21.5%
5) TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,037,252.00	11,086,694.00	0.4%
2) Classified Salaries		2000-2999	6,102,926.00	6,216,165.00	1.9%
3) Employee Benefits		3000-3999	10,365,109.00	10,734,739.00	3.6%
4) Books and Supplies		4000-4999	1,058,712.00	1,997,844.00	88.7%
5) Services and Other Operating Expenditures		5000-5999	2,879,379.00	428,262.00	-85.1%
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	1,588,316.00	1,736,870.00	9.4%
9) TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,920,281.00)	(6,975,295.00)	17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,765.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	740,071.00	701,045.00	-5.3%
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			4,852,694.00	4,891,320.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,067,587.00)	(2,083,975.00)	95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,482.00	12,168,895.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,482.00	12,168,895.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,482.00	12,168,895.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,168,895.00	10,084,920.00	-17.1%
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	9,469,827.00	7,384,821.00	-22.0%
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	2,699,068.00	2,700,099.00	0.0%
Other Assignments	0000	9780	*2,699,068.00*		
Other Assignments	0000	9780		*2,700,099.00*	
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	9,510,979.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	1,039,922.01		
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			10,550,901.85		
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)			10,550,901.85		
FEDERAL REVENUE					
Child Nutrition Programs		8220	900,500.00	900,500.00	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%
All Other Federal Revenue	All Other	8290	13,262,501.00	13,494,847.00	1.8%
TOTAL, FEDERAL REVENUE			14,163,001.00	14,395,347.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,000.00	35,000.00	0.0%
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	5,573,492.00	5,573,492.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,236,694.00	1,213,582.00	-45.7%
TOTAL, OTHER STATE REVENUE			7,845,186.00	6,822,074.00	-13.0%
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	246,363.00	75,000.00	-69.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,724.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,342,405.00	3,696,148.00	-14.9%
Interagency Services		8677	193,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	345,182.00	236,710.00	-31.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,103,226.00	4,007,858.00	-21.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	8,515,799.00	8,822,205.00	3.6%
Certificated Pupil Support Salaries		1200	533,872.00	480,877.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	588,117.00	547,742.00	-6.9%
Other Certificated Salaries		1900	1,399,464.00	1,235,870.00	-11.7%
TOTAL, CERTIFICATED SALARIES			11,037,252.00	11,086,694.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,549,168.00	2,741,163.00	7.5%
Classified Support Salaries		2200	1,902,423.00	1,842,398.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	221,432.00	227,150.00	2.6%
Clerical, Technical and Office Salaries		2400	1,422,416.00	1,399,356.00	-1.6%
Other Classified Salaries		2900	7,487.00	6,098.00	-18.6%
TOTAL, CLASSIFIED SALARIES			6,102,926.00	6,216,165.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,721,615.00	2,827,439.00	3.9%
PERS		3201-3202	2,204,284.00	2,186,656.00	-0.8%
OASDI/Medicare/Alternative		3301-3302	772,684.00	786,223.00	1.8%
Health and Welfare Benefits		3401-3402	3,660,584.00	4,090,503.00	11.7%
Unemployment Insurance		3501-3502	8,301.00	8,399.00	1.2%
Workers' Compensation		3601-3602	307,377.00	310,328.00	1.0%
OPEB, Allocated		3701-3702	399,764.00	261,994.00	-34.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	290,500.00	263,197.00	-9.4%
TOTAL, EMPLOYEE BENEFITS			10,365,109.00	10,734,739.00	3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,321.00	13,437.00	-17.7%
Materials and Supplies		4300	918,678.00	1,114,395.00	21.3%
Noncapitalized Equipment		4400	60,909.00	775,647.00	1,173.5%
Food		4700	62,804.00	94,365.00	50.3%
TOTAL, BOOKS AND SUPPLIES			1,058,712.00	1,997,844.00	88.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	142,471.00	133,977.00	-6.0%
Dues and Memberships		5300	6,890.00	11,528.00	67.3%
Insurance		5400-5450	2,244.00	2,744.00	22.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,068.00	118,653.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,445,502.00	395.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	162,272.00	157,065.00	-3.2%
Communications		5900	3,932.00	3,900.00	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,879,379.00	428,262.00	-85.1%
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	2025-26 Estimated Actuals	2026-27 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	1,588,316.00	1,736,870.00	9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,588,316.00	1,736,870.00	9.4%
TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	400.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,765.00	5,592,365.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	740,071.00	701,045.00	-5.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			740,071.00	701,045.00	-5.3%
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)			4,852,694.00	4,891,320.00	0.8%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,163,001.00	14,395,347.00	1.6%
3) Other State Revenue		8300-8599	7,845,186.00	6,822,074.00	-13.0%
4) Other Local Revenue		8600-8799	5,103,226.00	4,007,858.00	-21.5%
5) TOTAL, REVENUES			27,111,413.00	25,225,279.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		21,332,665.00	20,063,008.00	-6.0%
2) Instruction - Related Services	2000-2999		7,224,984.00	7,653,395.00	5.9%
3) Pupil Services	3000-3999		1,757,837.00	1,697,070.00	-3.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,588,316.00	1,736,870.00	9.4%
8) Plant Services	8000-8999		1,127,892.00	1,050,231.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,031,694.00	32,200,574.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,920,281.00)	(6,975,295.00)	17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,592,765.00	5,592,365.00	0.0%
b) Transfers Out		7600-7629	740,071.00	701,045.00	-5.3%
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			4,852,694.00	4,891,320.00	0.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,067,587.00)	(2,083,975.00)	95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,236,482.00	12,168,895.00	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,236,482.00	12,168,895.00	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,482.00	12,168,895.00	-8.1%
2) Ending Balance, June 30 (E + F1e)			12,168,895.00	10,084,920.00	-17.1%
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	9,469,827.00	7,384,821.00	-22.0%
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	2,699,068.00	2,700,099.00	0.0%
Other Assignments	0000	9780	*2,699,068.00*		
Other Assignments	0000	9780		*2,700,099.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	126,244.00	126,244.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	278,511.00	345,721.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	268,360.00	268,360.00
6130	Early Education: Center-Based Reserve Account	721,665.00	721,665.00
7810	Other Restricted State	2,939,443.00	2,549,441.00
9010	Other Restricted Local	5,135,604.00	3,373,390.00
Total, Restricted Balance		9,469,827.00	7,384,821.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,610,492.00	16,957,190.00	2.1%
3) Other State Revenue		8300-8599	9,603,849.00	9,708,808.00	1.1%
4) Other Local Revenue		8600-8799	883,278.00	946,216.00	7.1%
5) TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,116,273.00	8,732,856.00	7.6%
3) Employee Benefits		3000-3999	4,960,935.00	5,288,746.00	6.6%
4) Books and Supplies		4000-4999	14,206,448.00	14,581,448.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	1,249,511.00	1,464,811.00	17.2%
6) Capital Outlay		6000-6999	38,867.00	21,000.00	-46.0%
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	925,904.00	1,058,918.00	14.4%
9) TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,400,319.00)	(3,535,565.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,241,840.00	2,292,625.00	2.3%
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			2,241,840.00	2,292,625.00	2.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,479.00)	(1,242,940.00)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,588.00	22,437,109.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,588.00	22,437,109.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,588.00	22,437,109.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			22,437,109.00	21,194,169.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,745,799.32	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	20,690,285.68	21,194,169.00	2.4%
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	14,868,112.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	582,221.10		
c) in Revolving Cash Account		9130	1,024.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	71.25		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,077,567.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,745,799.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			19,274,795.46		
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	2.17		
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			2.17		
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)			19,274,793.29		
FEDERAL REVENUE					
Child Nutrition Programs		8220	15,084,044.00	15,430,742.00	2.3%
Donated Food Commodities		8221	1,526,448.00	1,526,448.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,610,492.00	16,957,190.00	2.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,603,849.00	9,708,808.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,603,849.00	9,708,808.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,000.00	5,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(75,040.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	353,318.00	341,216.00	-3.4%
TOTAL, OTHER LOCAL REVENUE			883,278.00	946,216.00	7.1%
TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
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	6,517,404.00	7,072,480.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	1,186,686.00	1,248,213.00	5.2%
Clerical, Technical and Office Salaries		2400	362,183.00	368,163.00	1.7%
Other Classified Salaries		2900	50,000.00	44,000.00	-12.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			8,116,273.00	8,732,856.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,670,805.00	1,794,103.00	7.4%
OASDI/Medicare/Alternative		3301-3302	598,621.00	646,147.00	7.9%
Health and Welfare Benefits		3401-3402	2,097,441.00	2,343,226.00	11.7%
Unemployment Insurance		3501-3502	3,932.00	4,240.00	7.8%
Workers' Compensation		3601-3602	145,549.00	156,566.00	7.6%
OPEB, Allocated		3701-3702	297,666.00	207,082.00	-30.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	146,921.00	137,382.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			4,960,935.00	5,288,746.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,420,000.00	1,420,000.00	0.0%
Noncapitalized Equipment		4400	135,000.00	510,000.00	277.8%
Food		4700	12,651,448.00	12,651,448.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,206,448.00	14,581,448.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	10,000.00	-16.7%
Dues and Memberships		5300	3,000.00	3,000.00	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	535,965.00	735,965.00	37.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	510,689.00	483,346.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	181,157.00	223,500.00	23.4%
Communications		5900	6,700.00	9,000.00	34.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,511.00	1,464,811.00	17.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,353.00	21,000.00	3.2%
Equipment Replacement		6500	18,514.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,867.00	21,000.00	-46.0%
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	925,904.00	1,058,918.00	14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			925,904.00	1,058,918.00	14.4%
TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,241,840.00	2,292,625.00	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,241,840.00	2,292,625.00	2.3%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			2,241,840.00	2,292,625.00	2.3%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,610,492.00	16,957,190.00	2.1%
3) Other State Revenue		8300-8599	9,603,849.00	9,708,808.00	1.1%
4) Other Local Revenue		8600-8799	883,278.00	946,216.00	7.1%
5) TOTAL, REVENUES			27,097,619.00	27,612,214.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		27,874,471.00	29,381,247.00	5.4%
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		925,904.00	1,058,918.00	14.4%
8) Plant Services	8000-8999		697,563.00	707,614.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,497,938.00	31,147,779.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,400,319.00)	(3,535,565.00)	47.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,241,840.00	2,292,625.00	2.3%
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			2,241,840.00	2,292,625.00	2.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,479.00)	(1,242,940.00)	684.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,588.00	22,437,109.00	-0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,588.00	22,437,109.00	-0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,588.00	22,437,109.00	-0.7%
2) Ending Balance, June 30 (E + F1e)			22,437,109.00	21,194,169.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,024.00	0.00	-100.0%
Stores		9712	1,745,799.32	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	20,690,285.68	21,194,169.00	2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	20,690,285.68	21,194,169.00
Total, Restricted Balance		20,690,285.68	21,194,169.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	129,255.00	0.00	-100.0%
5) TOTAL, REVENUES			129,255.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,253.00	0.00	-100.0%
3) Employee Benefits		3000-3999	2,346.00	0.00	-100.0%
4) Books and Supplies		4000-4999	80,855.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	545,326.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,565,599.00	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			3,210,379.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,081,124.00)	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	841,911.00	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			(841,911.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,923,035.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.00	41,164.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.00	41,164.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.00	41,164.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			41,164.00	41,164.00	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	20,244.00	20,244.00	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	20,920.00	20,920.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*20,920.00*		
Reserve for Fair Market Value Cash	0000	9780		*20,920.00*	
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	4,502,802.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			4,502,802.63		
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)			4,502,802.63		
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%
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	129,255.00	0.00	-100.0%
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			129,255.00	0.00	-100.0%
TOTAL, REVENUES			129,255.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	16,253.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			16,253.00	0.00	-100.0%
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	1,243.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Workers' Compensation		3601-3602	290.00	0.00	-100.0%
OPEB, Allocated		3701-3702	602.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	203.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,346.00	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	80,855.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			80,855.00	0.00	-100.0%
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	485,326.00	0.00	-100.0%
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	60,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			545,326.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,474,216.00	0.00	-100.0%
Equipment		6400	91,383.00	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			2,565,599.00	0.00	-100.0%
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%
TOTAL, EXPENDITURES			3,210,379.00	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					
Other Authorized Interfund Transfers Out		7619	841,911.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			841,911.00	0.00	-100.0%
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)			(841,911.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	129,255.00	0.00	-100.0%
5) TOTAL, REVENUES			129,255.00	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		3,210,379.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,210,379.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,081,124.00)	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	841,911.00	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			(841,911.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,923,035.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,964,199.00	41,164.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,964,199.00	41,164.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.00	41,164.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			41,164.00	41,164.00	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	20,244.00	20,244.00	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	20,920.00	20,920.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*20,920.00*		
Reserve for Fair Market Value Cash	0000	9780		*20,920.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	20,244.00	20,244.00
Total, Restricted Balance		20,244.00	20,244.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	1,606.00	1,685.00	4.9%
4) Other Local Revenue		8600-8799	9,616,221.00	9,798,768.00	1.9%
5) TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,282,986.00	1,481,327.00	15.5%
3) Employee Benefits		3000-3999	620,152.00	793,219.00	27.9%
4) Books and Supplies		4000-4999	144,146.00	109,935.00	-23.7%
5) Services and Other Operating Expenditures		5000-5999	(1,015,324.00)	2,754,707.00	-371.3%
6) Capital Outlay		6000-6999	184,380,854.00	29,750.00	-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			185,412,814.00	5,168,938.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,794,987.00)	4,631,515.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,121,592.00	44,108,777.00	0.0%
b) Transfers Out		7600-7629	16,042,194.00	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	105,000,000.00	100,080,000.00	-4.7%
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			133,079,398.00	100,411,660.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,715,589.00)	105,043,175.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.00	17,704,393.00	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.00	17,704,393.00	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.00	17,704,393.00	-70.7%
2) Ending Balance, June 30 (E + F1e)			17,704,393.00	122,747,568.00	593.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,801,170.00	115,086,581.00	875.2%
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	5,903,223.00	7,660,987.00	29.8%
Site Re-Use	0000	9780	*5,903,223.00*		
Site Re-Use	0000	9780		*7,660,987.00*	
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	101,070,570.95		
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	25,647,169.14		
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			126,717,740.09		
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	304,339.37		
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			304,339.37		
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)			126,413,400.72		
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	1,606.00	1,685.00	4.9%
TOTAL, OTHER STATE REVENUE			1,606.00	1,685.00	4.9%
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	7,360.00	7,360.00	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	2,277,519.00	2,277,519.00	0.0%
Interest		8660	2,966,889.00	3,258,100.00	9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,364,453.00	4,255,789.00	-2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,616,221.00	9,798,768.00	1.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	13,136.00	69,416.00	428.4%
Classified Supervisors' and Administrators' Salaries		2300	815,674.00	860,459.00	5.5%
Clerical, Technical and Office Salaries		2400	326,441.00	524,941.00	60.8%
Other Classified Salaries		2900	127,735.00	26,511.00	-79.2%
TOTAL, CLASSIFIED SALARIES			1,282,986.00	1,481,327.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,205.00	16,233.00	211.9%
PERS		3201-3202	285,339.00	359,054.00	25.8%
OASDI/Medicare/Alternative		3301-3302	94,161.00	105,821.00	12.4%
Health and Welfare Benefits		3401-3402	141,538.00	226,270.00	59.9%
Unemployment Insurance		3501-3502	605.00	732.00	21.0%
Workers' Compensation		3601-3602	23,015.00	26,550.00	15.4%
OPEB, Allocated		3701-3702	47,570.00	35,448.00	-25.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,719.00	23,111.00	1.7%
TOTAL, EMPLOYEE BENEFITS			620,152.00	793,219.00	27.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,772.00	55,088.00	-24.3%
Noncapitalized Equipment		4400	71,374.00	54,847.00	-23.2%
TOTAL, BOOKS AND SUPPLIES			144,146.00	109,935.00	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,000.00	21,000.00	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	349,559.00	184,000.00	-47.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,137,603.00)	290,596.00	-107.0%
Professional/Consulting Services and Operating Expenditures		5800	2,750,910.00	2,258,301.00	-17.9%
Communications		5900	810.00	810.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,015,324.00)	2,754,707.00	-371.3%
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	170,901,353.00	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	13,479,501.00	29,750.00	-99.8%
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			184,380,854.00	29,750.00	-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			185,412,814.00	5,168,938.00	-97.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	44,121,592.00	44,108,777.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,121,592.00	44,108,777.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	16,042,194.00	43,777,117.00	172.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,042,194.00	43,777,117.00	172.9%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	105,000,000.00	100,080,000.00	-4.7%
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			105,000,000.00	100,080,000.00	-4.7%
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)			133,079,398.00	100,411,660.00	-24.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	1,606.00	1,685.00	4.9%
4) Other Local Revenue		8600-8799	9,616,221.00	9,798,768.00	1.9%
5) TOTAL, REVENUES			9,617,827.00	9,800,453.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		185,350,106.00	5,106,230.00	-97.2%
9) Other Outgo	9000-9999	Except 7600-7699	62,708.00	62,708.00	0.0%
10) TOTAL, EXPENDITURES			185,412,814.00	5,168,938.00	-97.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(175,794,987.00)	4,631,515.00	-102.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,121,592.00	44,108,777.00	0.0%
b) Transfers Out		7600-7629	16,042,194.00	43,777,117.00	172.9%
2) Other Sources/Uses					
a) Sources		8930-8979	105,000,000.00	100,080,000.00	-4.7%
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			133,079,398.00	100,411,660.00	-24.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,715,589.00)	105,043,175.00	-345.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,419,982.00	17,704,393.00	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,419,982.00	17,704,393.00	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.00	17,704,393.00	-70.7%
2) Ending Balance, June 30 (E + F1e)			17,704,393.00	122,747,568.00	593.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,801,170.00	115,086,581.00	875.2%
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	5,903,223.00	7,660,987.00	29.8%
Site Re-Use	0000	9780	*5,903,223.00*		
Site Re-Use	0000	9780		*7,660,987.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	11,801,170.00	115,086,581.00
Total, Restricted Balance		11,801,170.00	115,086,581.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	1,400,000.00	1,375,000.00	-1.8%
5) TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
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	89,250.00	64,650.00	-27.6%
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			89,250.00	64,650.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,310,750.00	1,310,350.00	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)			1,310,750.00	1,310,350.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.00	9,989,343.00	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.00	9,989,343.00	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.00	9,989,343.00	15.1%
2) Ending Balance, June 30 (E + F1e)			9,989,343.00	11,299,693.00	13.1%
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	9,947,946.00	11,258,296.00	13.2%
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	41,397.00	41,397.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*41,397.00*		
Reserve for Fair Market Value Cash	0000	9780		*41,397.00*	
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	9,907,971.79		
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	2025-26 Estimated Actuals	2026-27 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	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			9,907,971.79		
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)			9,907,971.79		
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	200,000.00	175,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,200,000.00	1,200,000.00	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			1,400,000.00	1,375,000.00	-1.8%
TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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%
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	89,250.00	64,650.00	-27.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			89,250.00	64,650.00	-27.6%
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			89,250.00	64,650.00	-27.6%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	2025-26 Estimated Actuals	2026-27 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	1,400,000.00	1,375,000.00	-1.8%
5) TOTAL, REVENUES			1,400,000.00	1,375,000.00	-1.8%
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		89,250.00	64,650.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			89,250.00	64,650.00	-27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,310,750.00	1,310,350.00	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)			1,310,750.00	1,310,350.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,678,593.00	9,989,343.00	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,678,593.00	9,989,343.00	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.00	9,989,343.00	15.1%
2) Ending Balance, June 30 (E + F1e)			9,989,343.00	11,299,693.00	13.1%
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	9,947,946.00	11,258,296.00	13.2%
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	41,397.00	41,397.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*41,397.00*		
Reserve for Fair Market Value Cash	0000	9780		*41,397.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	9,947,946.00	11,258,296.00
Total, Restricted Balance		9,947,946.00	11,258,296.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	27,757,398.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,757,398.00	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)			27,757,398.00	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	27,757,398.00	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			(27,757,398.00)	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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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	27,757,398.00	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			27,757,398.00	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			27,757,398.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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%
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	27,757,398.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			27,757,398.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(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)			(27,757,398.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	27,757,398.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,757,398.00	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)			27,757,398.00	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	27,757,398.00	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			(27,757,398.00)	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	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	96,812,359.00	89,058,505.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.00	89,058,505.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.00	89,058,505.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			89,058,505.00	81,304,651.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,597,611.00	80,843,757.00	-8.8%
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	460,894.00	460,894.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*460,894.00*		
	0000	9780			
Reserve for Fair Market Value Cash	0000	9780		*460,894.00*	
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	104,029,166.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	9,096,957.63		
3) Accounts Receivable		9200	1,102,241.00		
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			114,228,365.45		
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	7,864,338.01		
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			7,864,338.01		
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)			106,364,027.44		
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EXPENDITURES			89,117,333.00	89,117,333.00	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					
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	2025-26 Estimated Actuals	2026-27 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	96,812,359.00	89,058,505.00	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			96,812,359.00	89,058,505.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.00	89,058,505.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			89,058,505.00	81,304,651.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,597,611.00	80,843,757.00	-8.8%
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	460,894.00	460,894.00	0.0%
Reserve for Fair Market Value Cash	0000	9780	*460,894.00*		
	0000	9780			
Reserve for Fair Market Value Cash	0000	9780		*460,894.00*	
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	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	88,597,611.00	80,843,757.00
Total, Restricted Balance		88,597,611.00	80,843,757.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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	29,945,250.00	25,095,745.00	-16.2%
5) TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,580.00	473,390.00	3.7%
3) Employee Benefits		3000-3999	367,969.00	381,410.00	3.7%
4) Books and Supplies		4000-4999	26,428.00	26,428.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,299,623.00	22,990,919.00	7.9%
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			22,150,600.00	23,872,147.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,794,650.00	1,223,598.00	-84.3%
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 NET POSITION (C + D4)			7,794,650.00	1,223,598.00	-84.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.00	65,545,406.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.00	65,545,406.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.00	65,545,406.00	13.5%
2) Ending Net Position, June 30 (E + F1e)			65,545,406.00	66,769,004.00	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	53,578,822.00	53,977,420.00	0.7%
c) Unrestricted Net Position		9790	11,966,584.00	12,791,584.00	6.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,015,834.49		
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	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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 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			68,015,834.49		
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	2,372,451.32		
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			2,372,451.32		
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)			65,643,383.17		
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	1,850,000.00	850,000.00	-54.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	28,072,939.00	24,234,245.00	-13.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,311.00	11,500.00	-48.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,945,250.00	25,095,745.00	-16.2%
TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.00	139,967.00	0.0%
Clerical, Technical and Office Salaries		2400	316,613.00	333,423.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			456,580.00	473,390.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	344.00	0.00	-100.0%
PERS		3201-3202	112,836.00	122,335.00	8.4%
OASDI/Medicare/Alternative		3301-3302	35,453.00	35,106.00	-1.0%
Health and Welfare Benefits		3401-3402	186,781.00	196,562.00	5.2%
Unemployment Insurance		3501-3502	225.00	232.00	3.1%
Workers' Compensation		3601-3602	8,220.00	8,477.00	3.1%
OPEB, Allocated		3701-3702	16,992.00	11,320.00	-33.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,118.00	7,378.00	3.7%
TOTAL, EMPLOYEE BENEFITS			367,969.00	381,410.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,081.00	24,081.00	0.0%
Noncapitalized Equipment		4400	2,347.00	2,347.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,428.00	26,428.00	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		5400-5499	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	3,468,259.00	3,497,056.00	0.8%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	17,828,364.00	19,485,863.00	9.3%
Communications		5900	3,000.00	8,000.00	166.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,299,623.00	22,990,919.00	7.9%
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			22,150,600.00	23,872,147.00	7.8%
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					
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	29,945,250.00	25,095,745.00	-16.2%
5) TOTAL, REVENUES			29,945,250.00	25,095,745.00	-16.2%
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		22,150,600.00	23,872,147.00	7.8%
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			22,150,600.00	23,872,147.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,794,650.00	1,223,598.00	-84.3%
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 NET POSITION (C + D4)			7,794,650.00	1,223,598.00	-84.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	57,750,756.00	65,545,406.00	13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,750,756.00	65,545,406.00	13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.00	65,545,406.00	13.5%
2) Ending Net Position, June 30 (E + F1e)			65,545,406.00	66,769,004.00	1.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	53,578,822.00	53,977,420.00	0.7%
c) Unrestricted Net Position		9790	11,966,584.00	12,791,584.00	6.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	53,578,822.00	53,977,420.00
Total, Restricted Net Position		53,578,822.00	53,977,420.00

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	36,613.77		36,613.77	36,318.49		36,318.49
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)	36,613.77	0.00	36,613.77	36,318.49	0.00	36,318.49
5. District Funded County Program ADA						
a. County Community Schools	76.98		76.98	76.98		76.98
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)	76.98	0.00	76.98	76.98	0.00	76.98
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,690.75	0.00	36,690.75	36,395.47	0.00	36,395.47
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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	2025-26 Estimated Actuals			2026-27 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	261.31		261.31	250.00		250.00
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)	261.31	0.00	261.31	250.00	0.00	250.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	261.31	0.00	261.31	250.00	0.00	250.00

San Juan Unified School District
2026-2027 Cashflow Report General Fund

			July	August	September	October	November	December	January	February
A. BEGINNING CASH	9110		**$ 285,350,555**	**$ 310,909,326**	**$ 302,467,620**	**$ 317,122,002**	**$ 236,033,362**	**$ 184,854,712**	**$ 195,453,240**	**$ 240,945,572**
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		$ 55,373,782	$ 30,007,948	$ 50,151,404	$ (23,334,909)	$ 27,852,681	$ 53,301,410	$ 31,748,740	$ 22,423,066
Property Taxes	8020-8079		$ -	$ -	$ -	$ -	$ 248,564	$ 14,416,706	$ 72,238,884	$ 2,376,892
Miscellaneous Funds	8080-8099		$ 33,708	$ 108,616	$ (2,299,667)	$ (5,164,887)	$ (970,055)	$ (4,857,765)	$ (2,872,711)	$ 168,542
SUBTOTAL - LCFF			$ 55,407,490	$ 30,116,564	$ 47,851,737	$ (28,499,796)	$ 27,131,190	$ 62,860,351	$ 101,114,913	$ 24,968,500
All Other Receipts										
Federal Revenue	8100-8299		$ 467,147	$ 2,483,666	$ 3,822,822	$ 4,044,717	$ 151,823	$ 6,434,954	$ (350,360)	$ (1,136,725)
Other State Revenue	8300-8599		$ 7,019,058	$ 4,724,079	$ 13,084,358	$ 9,179,914	$ 9,746,208	$ 13,009,846	$ 6,646,496	$ 9,358,744
Other Local Revenue	8600-8799		$ 314,101	$ 756,473	$ 1,618,193	$ (236,809)	$ 374,947	$ 531,175	$ 2,211,860	$ 1,004,793
Interfund Transfers In	8900-8929		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - All Other Receipts			$ 7,800,306	$ 7,964,218	$ 18,525,373	$ 12,987,822	$ 10,272,978	$ 19,975,975	$ 8,507,996	$ 9,226,811
TOTAL RECEIPTS			**$ 63,207,796**	**$ 38,080,782**	**$ 66,377,111**	**$ (15,511,974)**	**$ 37,404,167**	**$ 82,836,325**	**$ 109,622,909**	**$ 34,195,312**
C. DISBURSEMENTS										
Salaries & Benefits										
Certificated Salaries	1000-1999		$ 4,891,221	$ 20,445,909	$ 24,243,441	$ 24,820,666	$ 24,577,624	$ 24,638,384	$ 26,157,397	$ 23,149,752
Classified Salaries	2000-2999		$ 2,043,323	$ 8,541,342	$ 10,127,773	$ 10,368,910	$ 10,267,379	$ 10,292,762	$ 10,927,334	$ 9,670,881
Employee Benefits	3000-3999		$ 3,811,260	$ 15,931,539	$ 18,890,591	$ 19,340,367	$ 19,150,988	$ 19,198,333	$ 20,381,954	$ 18,038,384
SUBTOTAL - Salaries & Benefits			$ 10,745,803	$ 44,918,790	$ 53,261,805	$ 54,529,943	$ 53,995,990	$ 54,129,479	$ 57,466,684	$ 50,859,017
Non-Personnel										
Books and Supplies	4000-4999		$ 459,862	$ 1,922,281	$ 2,279,317	$ 2,333,586	$ 2,310,736	$ 2,316,448	$ 2,459,263	$ 2,176,490
Services	5000-5999		$ 1,217,207	$ 5,088,075	$ 6,033,112	$ 6,176,757	$ 6,116,275	$ 6,131,396	$ 6,509,410	$ 5,760,941
Capital Outlay	6000-6999		$ 51,252	$ 214,239	$ 254,030	$ 260,079	$ 257,532	$ 258,169	$ 274,085	$ 242,570
Other Outgo	7000-7499		$ (24,412)	$ (102,044)	$ (120,997)	$ (123,878)	$ (122,665)	$ (122,969)	$ (130,550)	$ (115,539)
Interfund Transfers Out	7600-7629		$ 115,662	$ 483,479	$ 573,279	$ 586,928	$ 581,181	$ 582,618	$ 618,538	$ 547,417
All Other Financing Uses	7630-7699		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - Non-Personnel			$ 1,819,570	$ 7,606,030	$ 9,018,740	$ 9,233,472	$ 9,143,059	$ 9,165,662	$ 9,730,746	$ 8,611,880
TOTAL DISBURSEMENTS			**$ 12,565,373**	**$ 52,524,821**	**$ 62,280,545**	**$ 63,763,415**	**$ 63,139,049**	**$ 63,295,140**	**$ 67,197,430**	**$ 59,470,896**
D. BALANCE SHEET ITEMS		**Beginning Bal**								
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	$ (3,177,371)	$ 1,772,371	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	9200-9299	$ (29,999,703)	$ 171,731	$ 2,229,140	$ 186,613	$ 9,955,783	$ 4,819,657	$ 2,025,329	$ 1,872,067	$ 170,361
Due From Other Funds	9310	$ (3,577,829)	$ -	$ -	$ (154,971)	$ 4,283,208	$ -	$ -	$ (590,117)	$ -
Stores	9320	$ (139,230)	$ 10,906	$ (6,881)	$ 34,888	$ 5,952	$ (20,634)	$ 14,693	$ 132	$ (9,117)
Prepaid Expenditures	9330	$ (367,572)	$ -	$ (2,518,763)	$ -	$ 278,214	$ 222,231	$ -	$ -	$ -
Other Current Assets	9340	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Outflows of Resources	9490	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - Assets		$ (37,261,706)	$ 1,955,009	$ (296,505)	$ 66,530	$ 14,523,158	$ 5,021,254	$ 2,040,022	$ 1,282,083	$ 161,245
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	$ 75,513,500	$ (27,057,510)	$ 6,315,034	$ 10,491,165	$ (14,477,057)	$ (25,197,134)	$ (10,983,182)	$ 1,550,991	$ 4,152,310
Due To Other Funds	9610	$ 1,673,233	$ -	$ -	$ -	$ (1,104,651)	$ -	$ 228	$ 236,142	$ 169
Current Loans	9640	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unearned Revenues	9650	$ 7,520,913	$ -	$ -	$ -	$ (758,791)	$ (5,295,714)	$ -	$ -	$ -
Deferred Inflows of Resources	9690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects			$ -	$ -	$ -	$ -	$ 25,464	$ (1)	$ -	$ (4)
SUBTOTAL - Liabilities		$ 84,707,645	$ (27,057,510)	$ 6,315,034	$ 10,491,165	$ (16,340,500)	$ (30,467,384)	$ (10,982,955)	$ 1,787,133	$ 4,152,475
Non-Operating										
Suspense Clearing	9910	$ 880	$ 18,849	$ (16,195)	$ 121	$ 4,092	$ 2,362	$ 276	$ (2,362)	$ 2,318
TOTAL BALANCE SHEET ITEMS		**$ 47,446,819**	**$ (25,083,652)**	**$ 6,002,334**	**$ 10,557,816**	**$ (1,813,250)**	**$ (25,443,769)**	**$ (8,942,656)**	**$ 3,066,853**	**$ 4,316,038**
E. NET INCREASE/DECREASE (B - C + D)			**$ 25,558,770**	**$ (8,441,705)**	**$ 14,654,381**	**$ (81,088,640)**	**$ (51,178,650)**	**$ 10,598,529**	**$ 45,492,332**	**$ (20,959,547)**
F. ENDING CASH (A + E)			**$ 310,909,326**	**$ 302,467,620**	**$ 317,122,002**	**$ 236,033,362**	**$ 184,854,712**	**$ 195,453,240**	**$ 240,945,572**	**$ 219,986,025**

San Juan Unified School District
2026-2027 Cashflow Report General Fund

			March	April	May	June				
A. BEGINNING CASH	9110		**$ 219,986,025**	**$ 214,550,524**	**$ 217,019,794**	**$ 217,214,839**				
B. RECEIPTS							**Accruals**	**Adjustments**	**Total**	**Budget**
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		$ 48,161,927	$ 21,386,880	$ 21,345,432	76,056,054			**$ 414,474,413**	**$ 414,474,413**
Property Taxes	8020-8079		$ 264,099	$ 34,006,649	$ 13,841,902	17,958,742			**$ 155,352,438**	**$ 155,352,438**
Miscellaneous Funds	8080-8099		$ (7,865,310)	$ (4,449,518)	$ (2,539,372)	-6,745,440			**$ (37,453,857)**	**$ (37,453,857)**
SUBTOTAL - LCFF			$ 40,560,716	$ 50,944,010	$ 32,647,963	87,269,357	$ -	$ -	**$ 532,372,994**	**$ 532,372,994**
All Other Receipts										
Federal Revenue	8100-8299		$ 1,413,121	$ 1,343,048	$ (97,322)	20,352,050			**$ 38,928,940**	**$ 38,928,940**
Other State Revenue	8300-8599		$ 8,062,230	$ 14,827,946	$ 13,948,701	39,417,001			**$ 149,024,580**	**$ 149,024,580**
Other Local Revenue	8600-8799		$ 498,285	$ 1,952,028	$ 539,398	6,880,612			**$ 16,445,055**	**$ 16,445,055**
Interfund Transfers In	8900-8929		$ -	$ -	$ -	0			**$ -**	**$ -**
All Other Financing Sources	8930-8979		$ -	$ -	$ -	0			**$ -**	**$ -**
SUBTOTAL - All Other Receipts			$ 9,973,635	$ 18,123,022	$ 14,390,776	66,649,663	$ -	$ -	**$ 204,398,575**	**$ 204,398,575**
TOTAL RECEIPTS			**$ 50,534,351**	**$ 69,067,032**	**$ 47,038,739**	**153,919,020**	$ -	$ -	**$ 736,771,570**	**$ 736,771,569**
C. DISBURSEMENTS							**Accruals**	**Adjustments**	**Total**	**Budget**
Salaries & Benefits										
Certificated Salaries	1000-1999		$ 24,972,567	$ 24,851,046	$ 27,251,086	53,803,426			**$ 303,802,516**	**$ 303,802,516**
Classified Salaries	2000-2999		$ 10,432,367	$ 10,381,602	$ 11,384,226	22,476,548			**$ 126,914,446**	**$ 126,914,446**
Employee Benefits	3000-3999		$ 19,458,730	$ 19,364,040	$ 21,234,161	41,923,857			**$ 236,724,204**	**$ 236,724,204**
SUBTOTAL - Salaries & Benefits			$ 54,863,664	$ 54,596,687	$ 59,869,473	118,203,831	$ -	$ -	**$ 667,441,167**	**$ 667,441,166**
Non-Personnel										
Books and Supplies	4000-4999		$ 2,347,868	$ 2,336,442	$ 2,562,089	5,058,484			**$ 28,562,865**	**$ 28,562,865**
Services	5000-5999		$ 6,214,559	$ 6,184,318	$ 6,781,580	13,389,275			**$ 75,602,904**	**$ 75,602,904**
Capital Outlay	6000-6999		$ 261,670	$ 260,397	$ 285,545	563,769			**$ 3,183,338**	**$ 3,183,338**
Other Outgo	7000-7499		$ (124,636)	$ (124,030)	$ (136,008)	-268,529			**$ (1,516,259)**	**$ (1,516,259)**
Interfund Transfers Out	7600-7629		$ 590,520	$ 587,647	$ 644,400	1,272,277			**$ 7,183,945**	**$ 7,183,945**
All Other Financing Uses	7630-7699		$ -	$ -	$ -	0			**$ -**	**$ -**
SUBTOTAL - Non-Personnel			$ 9,289,980	$ 9,244,774	$ 10,137,606	20,015,276	$ -	$ -	**$ 113,016,795**	**$ 113,016,793**
TOTAL DISBURSEMENTS			**$ 64,153,644**	**$ 63,841,461**	**$ 70,007,079**	**138,219,107**	$ -	$ -	**$ 780,457,961**	**$ 780,457,959**
D. BALANCE SHEET ITEMS		**Beginning Bal**					**Ending Balance**	**Adjustments**	**Total**	
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	$ (3,177,371)	$ -	$ -	$ (1,486,185)	$ (1,486,185)	**$ (4,377,371)**		**$ (4,377,371)**	
Accounts Receivable	9200-9299	$ (29,999,703)	$ 317,961	$ 6,227,262	$ 2,827,983	$ 2,827,983	**$ 3,632,167**	$ -	**$ 3,632,167**	
Due From Other Funds	9310	$ (3,577,829)	$ 496,133	$ 93,984	$ -	$ (3,577,829)	**$ (3,027,421)**		**$ (3,027,421)**	
Stores	9320	$ (139,230)	$ 41,870	$ 15,201	$ (57,549)	$ (57,549)	**$ (167,318)**		**$ (167,318)**	
Prepaid Expenditures	9330	$ (367,572)	$ -	$ -	$ -	$ 2,357,539	**$ (28,351)**		**$ (28,351)**	
Other Current Assets	9340	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Deferred Outflows of Resources	9490	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Undefined Objects			$ -	$ -	$ -	$ -	**$ -**		**$ -**	
SUBTOTAL - Assets		$ (37,261,706)	$ 855,963	$ 6,336,446	$ 1,284,249	$ 63,958	**$ (3,968,294)**	$ -	**$ (3,968,294)**	
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	$ 75,513,500	$ 5,824,963	$ (9,084,230)	$ 19,030,878	$ 27,394,421	**$ 63,474,148**	$ -	**$ 63,474,148**	
Due To Other Funds	9610	$ 1,673,233	$ (236,539)	$ 1,949	$ (1,949)	$ 1,673,233	**$ 2,241,814**		**$ 2,241,814**	
Current Loans	9640	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Unearned Revenues	9650	$ 7,520,913	$ 1,719,023	$ -	$ 2,854,105	$ 2,854,105	**$ 8,893,639**		**$ 8,893,639**	
Deferred Inflows of Resources	9690	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Undefined Objects			$ 14,603	$ -	$ -	$ -	**$ 40,062**		**$ 40,062**	
SUBTOTAL - Liabilities		$ 84,707,645	$ 7,322,049	$ (9,082,281)	$ 21,883,034	$ 31,921,759	**$ 74,649,662**	$ -	**$ 74,649,662**	
Non-Operating										
Suspense Clearing	9910	$ 880	$ 5,780	$ (10,467)	$ (3,898)	$ -	**$ 1,756**		**$ 1,756**	
TOTAL BALANCE SHEET ITEMS		**$ 47,446,819**	**$ 8,183,792**	**$ (2,756,302)**	**$ 23,163,385**	**$ 31,985,717**	**$ 70,683,124**	$ -	**$ 70,683,124**	
E. NET INCREASE/DECREASE (B - C + D)			**$ (5,435,501)**	**$ 2,469,270**	**$ 195,045**	**$ 47,685,630**	**$ 70,683,124**	$ -	**$ 26,996,732**	**$ (43,686,390)**
F. ENDING CASH (A + E)			**$ 214,550,524**	**$ 217,019,794**	**$ 217,214,839**	**$ 264,900,469**			**$ 312,347,288**	

San Juan Unified School District
2027-2028 Cashflow Report General Fund

			July	August	September	October	November	December	January	February
A. BEGINNING CASH	9110		**$ 264,900,469**	**$ 292,590,883**	**$ 285,246,889**	**$ 301,770,604**	**$ 219,846,526**	**$ 170,130,951**	**$ 182,417,589**	**$ 229,469,390**
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		$ 57,347,213	$ 31,077,382	$ 51,938,719	$ (24,166,528)	$ 28,845,305	$ 55,200,985	$ 32,880,214	$ 23,222,187
Property Taxes	8020-8079		$ -	$ -	$ -	$ -	$ 248,564	$ 14,416,706	$ 72,238,884	$ 2,376,892
Miscellaneous Funds	8080-8099		$ 33,849	$ 109,068	$ (2,309,226)	$ (5,186,355)	$ (974,087)	$ (4,877,957)	$ (2,884,652)	$ 169,243
SUBTOTAL - LCFF			$ 57,381,062	$ 31,186,450	$ 49,629,493	$ (29,352,883)	$ 28,119,782	$ 64,739,734	$ 102,234,446	$ 25,768,323
All Other Receipts										
Federal Revenue	8100-8299		$ 412,103	$ 2,191,013	$ 3,372,374	$ 3,568,123	$ 133,933	$ 5,676,716	$ (309,077)	$ (1,002,783)
Other State Revenue	8300-8599		$ 7,184,958	$ 4,835,736	$ 13,393,616	$ 9,396,888	$ 9,976,566	$ 13,317,343	$ 6,803,591	$ 9,579,944
Other Local Revenue	8600-8799		$ 307,638	$ 740,909	$ 1,584,901	$ (231,937)	$ 367,233	$ 520,247	$ 2,166,353	$ 984,120
Interfund Transfers In	8900-8929		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - All Other Receipts			$ 7,904,699	$ 7,767,658	$ 18,350,891	$ 12,733,075	$ 10,477,732	$ 19,514,305	$ 8,660,867	$ 9,561,281
TOTAL RECEIPTS			**$ 65,285,761**	**$ 38,954,108**	**$ 67,980,384**	**$ (16,619,809)**	**$ 38,597,514**	**$ 84,254,040**	**$ 110,895,312**	**$ 35,329,603**
C. DISBURSEMENTS										
Salaries & Benefits										
Certificated Salaries	1000-1999		$ 4,870,132	$ 20,357,756	$ 24,138,915	$ 24,713,651	$ 24,471,657	$ 24,532,155	$ 26,044,618	$ 23,049,941
Classified Salaries	2000-2999		$ 2,003,038	$ 8,372,949	$ 9,928,103	$ 10,164,486	$ 10,064,957	$ 10,089,839	$ 10,711,901	$ 9,480,219
Employee Benefits	3000-3999		$ 3,862,587	$ 16,146,093	$ 19,144,996	$ 19,600,829	$ 19,408,899	$ 19,456,882	$ 20,656,443	$ 18,281,312
SUBTOTAL - Salaries & Benefits			$ 10,735,757	$ 44,876,798	$ 53,212,013	$ 54,478,966	$ 53,945,512	$ 54,078,876	$ 57,412,962	$ 50,811,471
Non-Personnel										
Books and Supplies	4000-4999		$ 553,061	$ 2,311,863	$ 2,741,259	$ 2,806,527	$ 2,779,045	$ 2,785,916	$ 2,957,674	$ 2,617,593
Services	5000-5999		$ 1,066,160	$ 4,456,679	$ 5,284,443	$ 5,410,263	$ 5,357,286	$ 5,370,530	$ 5,701,636	$ 5,046,047
Capital Outlay	6000-6999		$ 64,285	$ 268,720	$ 318,631	$ 326,217	$ 323,023	$ 323,822	$ 343,786	$ 304,257
Other Outgo	7000-7499		$ (23,926)	$ (100,013)	$ (118,589)	$ (121,413)	$ (120,224)	$ (120,521)	$ (127,952)	$ (113,239)
Interfund Transfers Out	7600-7629		$ 116,357	$ 486,388	$ 576,728	$ 590,459	$ 584,677	$ 586,123	$ 622,259	$ 550,710
All Other Financing Uses	7630-7699		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - Non-Personnel			$ 1,775,937	$ 7,423,638	$ 8,802,471	$ 9,012,054	$ 8,923,808	$ 8,945,870	$ 9,497,403	$ 8,405,367
TOTAL DISBURSEMENTS			**$ 12,511,694**	**$ 52,300,436**	**$ 62,014,484**	**$ 63,491,020**	**$ 62,869,321**	**$ 63,024,745**	**$ 66,910,365**	**$ 59,216,838**
D. BALANCE SHEET ITEMS		**Beginning Bal**								
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	$ (4,377,371)	$ 1,772,371	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	9200-9299	$ 3,632,167	$ 171,731	$ 2,229,140	$ 186,613	$ 9,955,783	$ 4,819,657	$ 2,025,329	$ 1,872,067	$ 170,361
Due From Other Funds	9310	$ (3,027,421)	$ -	$ -	$ (154,971)	$ 4,283,208	$ -	$ -	$ (590,117)	$ -
Stores	9320	$ (167,318)	$ 10,906	$ (6,881)	$ 34,888	$ 5,952	$ (20,634)	$ 14,693	$ 132	$ (9,117)
Prepaid Expenditures	9330	$ (28,351)	$ -	$ (2,518,763)	$ -	$ 278,214	$ 222,231	$ -	$ -	$ -
Other Current Assets	9340	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Outflows of Resources	9490	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL - Assets		$ (3,968,294)	$ 1,955,009	$ (296,505)	$ 66,530	$ 14,523,158	$ 5,021,254	$ 2,040,022	$ 1,282,083	$ 161,245
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	$ 63,474,148	$ (27,057,510)	$ 6,315,034	$ 10,491,165	$ (14,477,057)	$ (25,197,134)	$ (10,983,182)	$ 1,550,991	$ 4,152,310
Due To Other Funds	9610	$ 2,241,814	$ -	$ -	$ -	$ (1,104,651)	$ -	$ 228	$ 236,142	$ 169
Current Loans	9640	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unearned Revenues	9650	$ 8,893,639	$ -	$ -	$ -	$ (758,791)	$ (5,295,714)	$ -	$ -	$ -
Deferred Inflows of Resources	9690	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects			$ -	$ -	$ -	$ -	$ 25,464	$ (1)	$ -	$ (4)
SUBTOTAL - Liabilities		$ 74,609,601	$ (27,057,510)	$ 6,315,034	$ 10,491,165	$ (16,340,500)	$ (30,467,384)	$ (10,982,955)	$ 1,787,133	$ 4,152,475
Non-Operating										
Suspense Clearing	9910	$ 1,756	$ 18,849	$ (16,195)	$ 121	$ 4,092	$ 2,362	$ 276	$ (2,362)	$ 2,318
TOTAL BALANCE SHEET ITEMS		**$ 70,643,062**	**$ (25,083,652)**	**$ 6,002,334**	**$ 10,557,816**	**$ (1,813,250)**	**$ (25,443,769)**	**$ (8,942,656)**	**$ 3,066,853**	**$ 4,316,038**
E. NET INCREASE/DECREASE (B - C + D)			**$ 27,690,414**	**$ (7,343,995)**	**$ 16,523,715**	**$ (81,924,079)**	**$ (49,715,575)**	**$ 12,286,638**	**$ 47,051,801**	**$ (19,571,197)**
F. ENDING CASH (A + E)			**$ 292,590,883**	**$ 285,246,889**	**$ 301,770,604**	**$ 219,846,526**	**$ 170,130,951**	**$ 182,417,589**	**$ 229,469,390**	**$ 209,898,192**

San Juan Unified School District
2027-2028 Cashflow Report General Fund

			March	April	May	June				
A. BEGINNING CASH	9110		**$ 209,898,192**	**$ 206,434,269**	**$ 210,072,021**	**$ 211,646,353**				
B. RECEIPTS							**Accruals**	**Adjustments**	**Total**	**Budget**
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		$ 49,878,340	$ 22,149,073	$ 22,106,149	$ 78,766,569			**$ 429,245,608**	**$ 429,245,608**
Property Taxes	8020-8079		$ 264,099	$ 34,006,649	$ 13,841,902	$ 17,958,742			**$ 155,352,438**	**$ 155,352,438**
Miscellaneous Funds	8080-8099		$ (7,898,003)	$ (4,468,013)	$ (2,549,927)	$ (6,773,478)			**$ (37,609,539)**	**$ (37,609,539)**
SUBTOTAL - LCFF			$ 42,244,436	$ 51,687,709	$ 33,398,124	$ 89,951,834	$ -	$ -	**$ 546,988,508**	**$ 546,988,507**
All Other Receipts										
Federal Revenue	8100-8299		$ 1,246,611	$ 1,184,796	$ (85,855)	$ 17,953,945			**$ 34,341,899**	**$ 34,341,899**
Other State Revenue	8300-8599		$ 8,252,786	$ 15,178,415	$ 14,278,388	$ 40,348,650			**$ 152,546,881**	**$ 152,546,881**
Other Local Revenue	8600-8799		$ 488,033	$ 1,911,867	$ 528,300	$ 6,739,049			**$ 16,106,713**	**$ 16,106,713**
Interfund Transfers In	8900-8929		$ -	$ -	$ -	$ -			**$ -**	**$ -**
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -			**$ -**	**$ -**
SUBTOTAL - All Other Receipts			$ 9,987,431	$ 18,275,077	$ 14,720,834	$ 65,041,644	$ -	$ -	**$ 202,995,493**	**$ 202,995,493**
TOTAL RECEIPTS			**$ 52,231,866**	**$ 69,962,786**	**$ 48,118,958**	**$ 154,993,478**	$ -	$ -	**$ 749,984,001**	**$ 749,984,000**
C. DISBURSEMENTS							**Accruals**	**Adjustments**	**Total**	**Budget**
Salaries & Benefits										
Certificated Salaries	1000-1999		$ 24,864,897	$ 24,743,900	$ 27,133,592	$ 53,571,451			**$ 302,492,665**	**$ 302,492,664**
Classified Salaries	2000-2999		$ 10,226,693	$ 10,176,928	$ 11,159,785	$ 22,033,421			**$ 124,412,318**	**$ 124,412,319**
Employee Benefits	3000-3999		$ 19,720,785	$ 19,624,820	$ 21,520,127	$ 42,488,455			**$ 239,912,228**	**$ 239,912,228**
SUBTOTAL - Salaries & Benefits			$ 54,812,375	$ 54,545,648	$ 59,813,504	$ 118,093,328	$ -	$ -	**$ 666,817,211**	**$ 666,817,211**
Non-Personnel										
Books and Supplies	4000-4999		$ 2,823,702	$ 2,809,962	$ 3,081,340	$ 6,083,670			**$ 34,351,611**	**$ 34,351,611**
Services	5000-5999		$ 5,443,374	$ 5,416,885	$ 5,940,032	$ 11,727,755			**$ 66,221,091**	**$ 66,221,091**
Capital Outlay	6000-6999		$ 328,214	$ 326,617	$ 358,160	$ 707,137			**$ 3,992,868**	**$ 3,992,868**
Other Outgo	7000-7499		$ (122,156)	$ (121,561)	$ (133,301)	$ (263,185)			**$ (1,486,080)**	**$ (1,486,080)**
Interfund Transfers Out	7600-7629		$ 594,073	$ 591,182	$ 648,277	$ 1,279,930			**$ 7,227,163**	**$ 7,227,163**
All Other Financing Uses	7630-7699		$ -	$ -	$ -	$ -			**$ -**	**$ -**
SUBTOTAL - Non-Personnel			$ 9,067,207	$ 9,023,084	$ 9,894,507	$ 19,535,308	$ -	$ -	**$ 110,306,653**	**$ 110,306,653**
TOTAL DISBURSEMENTS			**$ 63,879,582**	**$ 63,568,732**	**$ 69,708,011**	**$ 137,628,636**	$ -	$ -	**$ 777,123,863**	**$ 777,123,864**
D. BALANCE SHEET ITEMS		**Beginning Bal**					**Ending Balance**	**Adjustments**	**Total**	
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	$ (4,377,371)	$ -	$ -	$ (1,486,185)	$ (1,486,185)	**$ (5,577,371)**		**$ (5,577,371)**	
Accounts Receivable	9200-9299	$ 3,632,167	$ 317,961	$ 6,227,262	$ 2,827,983	$ 2,827,983	**$ 37,264,038**	$ -	**$ 37,264,038**	
Due From Other Funds	9310	$ (3,027,421)	$ 496,133	$ 93,984	$ -	$ (3,577,829)	**$ (2,477,013)**		**$ (2,477,013)**	
Stores	9320	$ (167,318)	$ 41,870	$ 15,201	$ (57,549)	$ (57,549)	**$ (195,405)**		**$ (195,405)**	
Prepaid Expenditures	9330	$ (28,351)	$ -	$ -	$ -	$ 2,357,539	**$ 310,870**		**$ 310,870**	
Other Current Assets	9340	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Deferred Outflows of Resources	9490	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Undefined Objects			$ -	$ -	$ -	$ -	**$ -**		**$ -**	
SUBTOTAL - Assets		$ (3,968,294)	$ 855,963	$ 6,336,446	$ 1,284,249	$ 63,958	**$ 29,325,118**	**$ -**	**$ 29,325,118**	
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	$ 63,474,148	$ 5,824,963	$ (9,084,230)	$ 19,030,878	$ 27,394,421	**$ 51,434,796**	$ -	**$ 51,434,796**	
Due To Other Funds	9610	$ 2,241,814	$ (236,539)	$ 1,949	$ (1,949)	$ 1,673,233	**$ 2,810,396**		**$ 2,810,396**	
Current Loans	9640	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Unearned Revenues	9650	$ 8,893,639	$ 1,719,023	$ -	$ 2,854,105	$ 2,854,105	**$ 10,266,365**		**$ 10,266,365**	
Deferred Inflows of Resources	9690	$ -	$ -	$ -	$ -	$ -	**$ -**		**$ -**	
Undefined Objects			$ 14,603	$ -	$ -	$ -	**$ 40,062**		**$ 40,062**	
SUBTOTAL - Liabilities		$ 74,609,601	$ 7,322,049	$ (9,082,281)	$ 21,883,034	$ 31,921,759	**$ 64,551,618**	**$ -**	**$ 64,551,618**	
Non-Operating										
Suspense Clearing	9910	$ 1,756	$ 5,780	$ (10,467)	$ (3,898)	$ -	**$ 2,632**		**$ 2,632**	
TOTAL BALANCE SHEET ITEMS		**$ 70,643,062**	**$ 8,183,792**	**$ (2,756,302)**	**$ 23,163,385**	**$ 31,985,717**	**$ 93,879,368**	**$ -**	**$ 93,879,368**	
E. NET INCREASE/DECREASE (B - C + D)			**$ (3,463,923)**	**$ 3,637,752**	**$ 1,574,332**	**$ 49,350,559**	**$ 93,879,368**	**$ -**	**$ 66,739,506**	**$ (27,139,864)**
F. ENDING CASH (A + E)			**$ 206,434,269**	**$ 210,072,021**	**$ 211,646,353**	**$ 260,996,912**			**$ 331,639,975**	

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

- Total liabilities actuarially determined: $ 2,318,000.00
- Less: Amount of total liabilities reserved in budget: $ 2,318,000.00
- Estimated accrued but unfunded liabilities: $ 0.00

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

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

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Printed Name	Title

For additional information on this certification, please contact:

Laura Lilley	Director of Fiscal Services
Name	Title
laura.lilley@sanjuan.edu	916.971.7268
Email	Telephone

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	301,241,884.00	301	0.00	303	301,241,884.00	305	1,121,932.00		307	300,119,952.00	309
2000 - Classified Salaries	116,041,212.00	311	78,315.00	313	115,962,897.00	315	10,586,887.00		317	105,376,010.00	319
3000 - Employee Benefits	221,407,567.00	321	8,955,870.00	323	212,451,697.00	325	7,208,089.00		327	205,243,608.00	329
4000 - Books, Supplies Equip Replace. (6500)	33,255,873.00	331	486,685.00	333	32,769,188.00	335	7,263,547.00		337	25,505,641.00	339
5000 - Services. . . & 7300 - Indirect Costs	90,691,637.00	341	2,487,251.00	343	88,204,386.00	345	12,946,892.00		347	75,257,494.00	349
			TOTAL		750,630,052.00	365			TOTAL	711,502,705.00	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	235,320,671.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	29,102,915.00	380
3. STRS.	3101 & 3102	68,022,467.00	382
4. PERS.	3201 & 3202	9,596,668.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,012,034.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	46,346,931.00	385
7. Unemployment Insurance.	3501 & 3502	128,741.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,745,131.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,804,964.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		403,080,522.00	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).		46,596.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		403,033,926.00	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.		56.65%	
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)	56.65%	
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)	711,502,705.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	303,802,516.00	301	0.00	303	303,802,516.00	305	1,054,479.00		307	302,748,037.00	309
2000 - Classified Salaries	126,914,446.00	311	36,759.00	313	126,877,687.00	315	12,081,090.00		317	114,796,597.00	319
3000 - Employee Benefits	236,724,204.00	321	6,132,536.00	323	230,591,668.00	325	8,654,279.00		327	221,937,389.00	329
4000 - Books, Supplies Equip Replace. (6500)	28,562,865.00	331	135,477.00	333	28,427,388.00	335	4,263,106.00		337	24,164,282.00	339
5000 - Services. . . & 7300 - Indirect Costs	72,688,757.00	341	288,218.00	343	72,400,539.00	345	12,058,020.00		347	60,342,519.00	349
			TOTAL		762,099,798.00	365			TOTAL	723,988,824.00	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	239,673,587.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	34,590,151.00	380
3. STRS.	3101 & 3102	70,499,466.00	382
4. PERS.	3201 & 3202	10,915,246.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	6,498,473.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	54,451,185.00	385
7. Unemployment Insurance.	3501 & 3502	134,005.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,917,108.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	3,588,433.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	425,267,654.00	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)	11,974.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	425,255,680.00	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	58.74%	
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)	58.74%
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)	723,988,824.00
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			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	778,548,489.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	39,792,884.00
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	10,864.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,498,254.00
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	5,943,289.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,063.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,458,470.00
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	2,400,319.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				731,697,454.00

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	36,690.75
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,942.29

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.)	674,186,859.36	18,456.64
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)	674,186,859.36	18,456.64
B. Required effort (Line A.2 times 90%)	606,768,173.42	16,610.98
C. Current year expenditures (Line I.E and Line II.B)	731,697,454.00	19,942.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

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) — 26,099,101.00
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) — 606,657,794.00

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) — 4.30%

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) — 20,393,108.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 13,358,311.00

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)	272,868.00
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)	2,609,719.84
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)	452.96
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)	36,765,259.80
9. Carry-Forward Adjustment (Part IV, Line F)	(920,198.77)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	35,845,061.03
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	441,977,832.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	108,109,904.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	67,103,922.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,112,607.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,864.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,290,021.00
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)	3,008,906.00
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)	58,081,439.16
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)	10,081.04
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)	4,833,774.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	31,380,574.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,881,719.00
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)	746,201,643.20
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)	4.93%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.80%

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)	36,765,259.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	5,818,097.23
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 (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.83%) times Part III, Line B19); zero if positive	(920,198.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(920,198.77)
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:	4.80%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-460099.38) is applied to the current year calculation and the remainder ($-460099.39) is deferred to one or more future years:	4.87%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-306732.92) is applied to the current year calculation and the remainder ($-613465.85) is deferred to one or more future years:	4.89%
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)	(920,198.77)

Approved indirect cost rate:	5.83%
Highest rate used in any program:	5.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	14,957,068.00	871,997.00	5.83%
01	3010	17,165,021.00	1,000,721.00	5.83%
01	3182	749,818.00	43,710.00	5.83%
01	3310	9,484,996.00	552,975.00	5.83%
01	3311	210,792.00	12,289.00	5.83%
01	3315	409,739.00	23,888.00	5.83%
01	3327	445,623.00	25,980.00	5.83%
01	3345	1,937.00	112.00	5.78%
01	3385	158,693.00	3,591.00	2.26%
01	3395	14,322.00	835.00	5.83%
01	3550	350,254.00	17,513.00	5.00%
01	4035	2,187,515.00	127,532.00	5.83%
01	4124	471,813.00	23,582.00	5.00%
01	4127	1,364,055.00	79,505.00	5.83%
01	4201	367,255.00	20,872.00	5.68%
01	4203	743,118.00	43,324.00	5.83%
01	4510	40,050.00	2,335.00	5.83%
01	5630	97,549.00	5,687.00	5.83%
01	6010	3,836,811.00	191,838.00	5.00%
01	6019	913,148.00	53,237.00	5.83%
01	6053	512,913.00	29,903.00	5.83%
01	6211	494,214.00	28,812.00	5.83%
01	6266	3,175,805.00	185,149.00	5.83%
01	6318	94,949.00	5,536.00	5.83%
01	6385	205,280.00	11,966.00	5.83%
01	6387	1,995,125.00	116,316.00	5.83%
01	6515	1,817.00	105.00	5.78%
01	6520	421,360.00	24,565.00	5.83%
01	6546	3,092,172.00	180,274.00	5.83%
01	6547	2,112,023.00	123,131.00	5.83%
01	6690	142,963.00	8,335.00	5.83%
01	6770	5,965,201.00	59,652.00	1.00%
01	7085	725,273.00	42,283.00	5.83%
01	7220	131,619.00	7,673.00	5.83%
01	7399	5,444,805.00	317,432.00	5.83%
01	7412	65,196.00	3,801.00	5.83%
01	7810	960,464.00	39,614.00	4.12%
01	8150	18,513,946.00	1,062,134.00	5.74%

01	9010	14,322,036.00	139,616.00	0.97%
09	6266	3,908.00	227.00	5.81%
09	6762	34,013.00	1,983.00	5.83%
09	6770	56,273.00	563.00	1.00%
09	7412	127.00	7.00	5.51%
09	7413	7,257.00	423.00	5.83%
09	7435	33,385.00	1,946.00	5.83%
09	7810	1,492.00	87.00	5.83%
11	6391	2,061,705.00	102,947.00	4.99%
11	7810	177,690.00	8,885.00	5.00%
12	5025	2,259,030.00	131,701.00	5.83%
12	5320	165,091.00	9,625.00	5.83%
12	6105	5,230,049.00	304,912.00	5.83%
12	9010	20,966,698.00	1,142,078.00	5.45%
13	5310	15,881,719.00	925,904.00	5.83%

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	3,788,424.32	2,457,771.00	6,246,195.32
2. State Lottery Revenue	8560	7,120,702.00		2,995,065.00	10,115,767.00
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	(2,870,439.00)	2,870,439.00		0.00
7. Total Available (Sum Lines A1 through A6)		4,250,263.00	6,658,863.32	5,452,836.00	16,361,962.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	938,694.00		0.00	938,694.00
2. Classified Salaries	2000-2999	1,583,267.00		0.00	1,583,267.00
3. Employee Benefits	3000-3999	1,728,302.00		0.00	1,728,302.00
4. Books and Supplies	4000-4999	0.00		5,190,275.00	5,190,275.00
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			200,000.00	200,000.00
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)		4,250,263.00	0.00	5,390,275.00	9,640,538.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	6,658,863.32	62,561.00	6,721,424.32

D. COMMENTS:

Software licenses expenditures

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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	529,558,667.00	2.76%	544,174,180.00	2.46%	557,565,702.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,605,097.00	14.21%	14,395,947.00	0.11%	14,412,470.00
4. Other Local Revenues	8600-8799	10,764,166.00	0.00%	10,764,166.00	0.00%	10,764,166.00
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	(99,266,105.00)	2.02%	(101,269,115.00)	3.33%	(104,638,740.00)
6. Total (Sum lines A1 thru A5c)		453,661,825.00	3.17%	468,065,178.00	2.14%	478,103,598.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				228,358,399.00		229,817,767.00
b. Step & Column Adjustment				2,055,225.00		2,068,360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(595,857.00)		146,910.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	228,358,399.00	0.64%	229,817,767.00	0.96%	232,033,037.00
2. Classified Salaries						
a. Base Salaries				66,783,957.00		67,370,683.00
b. Step & Column Adjustment				601,055.00		606,336.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,329.00)		75,916.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,783,957.00	0.88%	67,370,683.00	1.01%	68,052,935.00
3. Employee Benefits	3000-3999	137,478,958.00	2.85%	141,394,675.00	2.85%	145,427,326.00
4. Books and Supplies	4000-4999	11,895,684.00	64.25%	19,538,859.00	-30.37%	13,604,393.00
5. Services and Other Operating Expenditures	5000-5999	34,279,689.00	4.03%	35,660,979.00	3.17%	36,792,470.00
6. Capital Outlay	6000-6999	2,377,122.00	6.96%	2,542,545.00	-60.36%	1,007,763.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	0.00%	1,282,784.00	0.00%	1,282,784.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,884,634.00)	-13.40%	(8,559,833.00)	0.52%	(8,603,981.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		472,591,959.00	3.49%	489,068,459.00	0.11%	489,616,727.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(18,930,134.00)		(21,003,281.00)		(11,513,129.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		148,138,516.00		129,208,382.00		108,205,101.00
2. Ending Fund Balance (Sum lines C and D1)		129,208,382.00		108,205,101.00		96,691,972.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,598,046.00		9,339,731.00		4,761,655.00
d. Assigned	9780	694,414.00		694,414.00		694,414.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
2. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		129,208,382.00		108,205,101.00		96,691,972.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
c. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
(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)		102,593,319.00		97,848,353.00		90,913,300.00

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.

Please see budget assumptions document for explanation of changes

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,814,327.00	0.00%	2,814,327.00	0.00%	2,814,327.00
2. Federal Revenues	8100-8299	38,928,940.00	-11.78%	34,341,899.00	0.00%	34,341,899.00
3. Other State Revenues	8300-8599	136,419,483.00	1.27%	138,150,934.00	0.41%	138,713,012.00
4. Other Local Revenues	8600-8799	5,680,889.00	-5.96%	5,342,547.00	0.23%	5,354,889.00
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	99,266,105.00	2.02%	101,269,115.00	3.33%	104,638,740.00
6. Total (Sum lines A1 thru A5c)		283,109,744.00	-0.42%	281,918,822.00	1.40%	285,862,867.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,444,117.00		72,674,897.00
b. Step & Column Adjustment				678,997.00		654,074.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,448,217.00)		930,566.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,444,117.00	-3.67%	72,674,897.00	2.18%	74,259,537.00
2. Classified Salaries						
a. Base Salaries				60,130,489.00		57,041,636.00
b. Step & Column Adjustment				541,174.00		513,375.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,630,027.00)		(205,405.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,130,489.00	-5.14%	57,041,636.00	0.54%	57,349,606.00
3. Employee Benefits	3000-3999	99,245,246.00	-0.73%	98,517,553.00	2.16%	100,643,725.00
4. Books and Supplies	4000-4999	16,667,181.00	-11.13%	14,812,752.00	-3.95%	14,227,113.00
5. Services and Other Operating Expenditures	5000-5999	41,323,215.00	-26.05%	30,560,112.00	1.09%	30,894,708.00
6. Capital Outlay	6000-6999	806,216.00	79.89%	1,450,323.00	0.00%	1,450,323.00
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	6,970,487.00	-18.57%	5,675,865.00	0.28%	5,691,866.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,163,945.00	0.60%	7,207,163.00	0.60%	7,250,440.00
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)		307,866,000.00	-6.43%	288,055,405.00	1.33%	291,882,422.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(24,756,256.00)		(6,136,583.00)		(6,019,555.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		89,725,160.00		64,968,904.00		58,832,321.00
2. Ending Fund Balance (Sum lines C and D1)		64,968,904.00		58,832,321.00		52,812,766.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	64,968,904.00		58,832,321.00		52,812,766.00
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)		64,968,904.00		58,832,321.00		52,812,766.00
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.

Please see budget assumptions document for explanation of changes

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	532,372,994.00	2.75%	546,988,507.00	2.45%	560,380,029.00
2. Federal Revenues	8100-8299	38,928,940.00	-11.78%	34,341,899.00	0.00%	34,341,899.00
3. Other State Revenues	8300-8599	149,024,580.00	2.36%	152,546,881.00	0.38%	153,125,482.00
4. Other Local Revenues	8600-8799	16,445,055.00	-2.06%	16,106,713.00	0.08%	16,119,055.00
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)		736,771,569.00	1.79%	749,984,000.00	1.86%	763,966,465.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				303,802,516.00		302,492,664.00
b. Step & Column Adjustment				2,734,222.00		2,722,434.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,044,074.00)		1,077,476.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	303,802,516.00	-0.43%	302,492,664.00	1.26%	306,292,574.00
2. Classified Salaries						
a. Base Salaries				126,914,446.00		124,412,319.00
b. Step & Column Adjustment				1,142,229.00		1,119,711.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,644,356.00)		(129,489.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	126,914,446.00	-1.97%	124,412,319.00	0.80%	125,402,541.00
3. Employee Benefits	3000-3999	236,724,204.00	1.35%	239,912,228.00	2.57%	246,071,051.00
4. Books and Supplies	4000-4999	28,562,865.00	20.27%	34,351,611.00	-18.98%	27,831,506.00
5. Services and Other Operating Expenditures	5000-5999	75,602,904.00	-12.41%	66,221,091.00	2.21%	67,687,178.00
6. Capital Outlay	6000-6999	3,183,338.00	25.43%	3,992,868.00	-38.44%	2,458,086.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	0.00%	1,397,888.00	0.00%	1,397,888.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,914,147.00)	-1.04%	(2,883,968.00)	0.98%	(2,912,115.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,183,945.00	0.60%	7,227,163.00	0.60%	7,270,440.00
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)		780,457,959.00	-0.43%	777,123,864.00	0.56%	781,499,149.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(43,686,390.00)		(27,139,864.00)		(17,532,684.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		237,863,676.00		194,177,286.00		167,037,422.00
2. Ending Fund Balance (Sum lines C and D1)		194,177,286.00		167,037,422.00		149,504,738.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	322,603.00		322,603.00		322,603.00
b. Restricted	9740	64,968,904.00		58,832,321.00		52,812,766.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,598,046.00		9,339,731.00		4,761,655.00
d. Assigned	9780	694,414.00		694,414.00		694,414.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
2. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		194,177,286.00		167,037,422.00		149,504,738.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,609,159.00		15,542,477.00		15,629,983.00
c. Unassigned/Unappropriated	9790	86,984,160.00		82,305,876.00		75,283,317.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		102,593,319.00		97,848,353.00		90,913,300.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.15%		12.59%		11.63%
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): CN San Juan Unified						
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)		1,390,919.00		1,433,479.00		1,481,599.00
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)		36,318.49		36,129.27		35,940.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		780,457,959.00		777,123,864.00		781,499,149.00
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)		780,457,959.00		777,123,864.00		781,499,149.00
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)		15,609,159.18		15,542,477.28		15,629,982.98
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)		15,609,159.18		15,542,477.28		15,629,982.98
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):	36,318
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 (2023-24)				
District Regular	35,124	35,699		
Charter School				
Total ADA	**35,124**	**35,699**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	35,778	36,396		
Charter School				
Total ADA	**35,778**	**36,396**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	36,537	36,614		
Charter School		0		
Total ADA	**36,537**	**36,614**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	36,318			
Charter School	0			
Total ADA	**36,318**			

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): 36,318

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.

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	37,911	38,209		
Charter School				
Total Enrollment	**37,911**	**38,209**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	38,475	39,199		
Charter School				
Total Enrollment	**38,475**	**39,199**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	39,355	39,470		
Charter School				
Total Enrollment	**39,355**	**39,470**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	39,153			
Charter School				
Total Enrollment	**39,153**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	35,467	38,209	
Charter School		0	
Total ADA/Enrollment	**35,467**	**38,209**	**92.8%**
Second Prior Year (2024-25)			
District Regular	36,393	39,199	
Charter School	0		
Total ADA/Enrollment	**36,393**	**39,199**	**92.8%**
First Prior Year (2025-26)			
District Regular	36,614	39,470	
Charter School			
Total ADA/Enrollment	**36,614**	**39,470**	**92.8%**
		Historical Average Ratio:	92.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.3%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	36,318	39,153		
Charter School	0			
Total ADA/Enrollment	**36,318**	**39,153**	**92.8%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	36,129	38,949		
Charter School				
Total ADA/Enrollment	**36,129**	**38,949**	**92.8%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	35,940	38,745		
Charter School				
Total ADA/Enrollment	**35,940**	**38,745**	**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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	36,690.75	36,395.47	36,206.25	36,017.01
b.	Prior Year ADA (Funded)		36,690.75	36,395.47	36,206.25
c.	Difference (Step 1a minus Step 1b)		(295.28)	(189.22)	(189.24)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.80%)	(.52%)	(.52%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		508,939,375.00	529,558,667.00	544,174,180.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		21,935,287.06	17,475,436.01	16,814,982.16
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			3.51%	2.78%	2.57%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**2.51% to 4.51%**	**1.78% to 3.78%**	**1.57% to 3.57%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	155,352,438.00	155,352,438.00	155,352,438.00	153,352,438.00
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	548,982,102.00	569,826,851.00	584,598,046.00	598,146,393.00
District's Projected Change in LCFF Revenue:		3.80%	2.59%	2.32%
LCFF Revenue Standard		**2.51% to 4.51%**	**1.78% to 3.78%**	**1.57% to 3.57%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (2023-24)	340,669,076.93	375,788,122.08	90.7%
Second Prior Year (2024-25)	373,307,893.33	415,689,849.23	89.8%
First Prior Year (2025-26)	432,277,229.00	476,271,878.00	90.8%
		Historical Average Ratio:	90.4%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 fo 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 (2026-27)	432,621,314.00	472,571,959.00	91.5%	Met
1st Subsequent Year (2027-28)	438,583,125.00	489,048,459.00	89.7%	Met
2nd Subsequent Year (2028-29)	445,513,298.00	489,596,727.00	91.0%	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.51%	2.78%	2.57%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.49% to 13.51%**	**-7.22% to 12.78%**	**-7.43% to 12.57%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.49% to 8.51%	-2.22% to 7.78%	-2.43% to 7.57%

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 (2025-26)	37,973,644.00		
Budget Year (2026-27)	38,928,940.00	2.52%	No
1st Subsequent Year (2027-28)	34,341,899.00	(11.78%)	Yes
2nd Subsequent Year (2028-29)	34,341,899.00	0.00%	No

Explanation: (required if Yes) Title carryover not budgeted; Refugee grant ended; CSI grant not applied for yet.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	151,349,477.00		
Budget Year (2026-27)	149,024,580.00	(1.54%)	Yes
1st Subsequent Year (2027-28)	152,546,881.00	2.36%	No
2nd Subsequent Year (2028-29)	153,125,482.00	.38%	No

Explanation: (required if Yes) Increase to state reimbursement for transportation expenditures from prior year; increased ELO-P appropriation; SPED COLA; Universal Pre-K grant spent in prior year.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	27,685,462.00		
Budget Year (2026-27)	16,445,055.00	(40.60%)	Yes
1st Subsequent Year (2027-28)	16,106,713.00	(2.06%)	No
2nd Subsequent Year (2028-29)	16,119,055.00	.08%	No

Explanation: (required if Yes) Reduced interest revenue; ARSI & URSI grants ended; Medi-Cal billing backcasting complete; Donations and reimbursables not budgeted; Prior year released liabilities.

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

First Prior Year (2025-26)	33,255,873.00		
Budget Year (2026-27)	28,562,865.00	(14.11%)	Yes
1st Subsequent Year (2027-28)	34,351,611.00	20.27%	Yes
2nd Subsequent Year (2028-29)	27,831,506.00	(18.98%)	Yes

Explanation:
(required if Yes)

For 26-27 Textbooks projections; COLA; Carryover and donations not budgeted; Grants ending; Title I carryover; Change in spending plans. For 27-28 Computer replacements; COLA; Textbook projections; Change in spending plans; Grants not budgeted until allocated. For 29-29 Textbook projections; Computer replacements; COLA.

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

First Prior Year (2025-26)	93,322,925.00		
Budget Year (2026-27)	75,602,904.00	(18.99%)	Yes
1st Subsequent Year (2027-28)	66,221,091.00	(12.41%)	Yes
2nd Subsequent Year (2028-29)	67,687,178.00	2.21%	No

Explanation:
(required if Yes)

For 26-27 Propane tank infrastructure project; Reduced contracts to cover current year vacancies; Out years not budgeted; Reduced LCFF Supplemental and Concentration allocations; Title I carryover; Grants ending; Programs needs changed. For 27-28 COLA; Medi-Cal one time allocations ending; Grants not budgeted until allocated; Program needs changed.

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 (2025-26)	217,008,583.00		
Budget Year (2026-27)	204,398,575.00	(5.81%)	Met
1st Subsequent Year (2027-28)	202,995,493.00	(.69%)	Met
2nd Subsequent Year (2028-29)	203,586,436.00	.29%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	126,578,798.00		
Budget Year (2026-27)	104,165,769.00	(17.71%)	Not Met
1st Subsequent Year (2027-28)	100,572,702.00	(3.45%)	Met
2nd Subsequent Year (2028-29)	95,518,684.00	(5.03%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6B if NOT met)	
Explanation: Other State Revenue (linked from 6B if NOT met)	
Explanation: Other Local Revenue (linked from 6B if NOT met)	

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

Explanation: Books and Supplies (linked from 6B if NOT met)	For 26-27 Textbooks projections; COLA; Carryover and donations not budgeted; Grants ending; Title I carryover; Change in spending plans. For 27-28 Computer replacements; COLA; Textbook projections; Change in spending plans; Grants not budgeted until allocated. For 29-29 Textbook projections; Computer replacements; COLA.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	For 26-27 Propane tank infrastructure project; Reduced contracts to cover current year vacancies; Out years not budgeted; Reduced LCFF Supplemental and Concentration allocations; Title I carryover; Grants ending; Programs needs changed. For 27-28 COLA; Medi-Cal one time allocations ending; Grants not budgeted until allocated; Program needs changed.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — 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) — 1,390,919.00

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)	754,157,149.00			
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	754,157,149.00	22,624,714.47	22,624,714.00	Not 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)

The District met the requirement & rounded down the 47 cents.

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 (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,764,450.46	14,806,261.47	15,494,900.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	118,755,219.15	118,152,757.59	93,366,905.92
	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)	131,519,669.61	132,959,019.06	108,861,805.92
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	638,222,523.03	740,313,073.62	774,744,977.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,274,960.00	806,448.00	916,958.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	644,497,483.03	741,119,521.62	775,661,935.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	20.4%	17.9%	14.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.8%**	**6.0%**	**4.7%**

[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 (2023-24)	51,741,236.20	376,935,822.67	N/A	Met
Second Prior Year (2024-25)	11,071,822.78	415,730,053.25	N/A	Met
First Prior Year (2025-26)	(50,435,952.00)	476,296,503.00	10.6%	Not Met
Budget Year (2026-27) (Information only)	(18,930,134.00)	472,591,959.00		

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)

The District continued to fund actions implemented with Covid Relief dollars in FY 25-26. Deficit spending is continued to be addressed.

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):	36,395
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 (2023-24)	112,265,815.18	135,761,408.63	N/A	Met
Second Prior Year (2024-25)	156,662,822.00	187,502,644.83	N/A	Met
First Prior Year (2025-26)	179,895,952.00	198,574,468.00	N/A	Met
Budget Year (2026-27) (Information only)	148,138,516.00			

[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 (2026-27)	0.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[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 $90,000 (greater of)	0 to 300
4% or $90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	36,318	36,129	35,940
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): CN
   San Juan Unified

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	1,390,919.00	1,433,479.00	1,481,599.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	780,457,959.00	777,123,864.00	781,499,149.00
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)	780,457,959.00	777,123,864.00	781,499,149.00

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,609,159.18	15,542,477.28	15,629,982.98
6.	Reserve Standard - by Amount ($90,000 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)**	**15,609,159.18**	**15,542,477.28**	**15,629,982.98**

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	15,609,159.00	15,542,477.00	15,629,983.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	86,984,160.00	82,305,876.00	75,283,317.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	102,593,319.00	97,848,353.00	90,913,300.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.15%	12.59%	11.63%
	District's Reserve Standard (Section 10B, Line 7):	**15,609,159.18**	**15,542,477.28**	**15,629,982.98**
	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. Provid 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 ar 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 ar 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 (2025-26)	(108,686,206.00)			
Budget Year (2026-27)	(99,266,105.00)	(9,420,101.00)	(8.7%)	Met
1st Subsequent Year (2027-28)	(101,269,115.00)	2,003,010.00	2.0%	Met
2nd Subsequent Year (2028-29)	(104,638,740.00)	3,369,625.00	3.3%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	845,411.00			
Budget Year (2026-27)	0.00	(845,411.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	7,094,534.00			
Budget Year (2026-27)	7,183,945.00	89,411.00	1.3%	Met
1st Subsequent Year (2027-28)	7,227,163.00	43,218.00	.6%	Met
2nd Subsequent Year (2028-29)	7,270,440.00	43,277.00	.6%	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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

FY 25/26 is a projected one-time transfer due to the board-approved closure of fund 14.

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 othe 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)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds	Various	FD 011/OB8571-8572 and 8611-8612	FD 51/OB 7438/7439	765,820,756
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various	Various	due within one year	10,060,098
Other Long-term Commitments (do not include OPEB):				
TOTAL:				775,880,854

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	98,276,485	107,669,448	92,366,875	91,334,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	98,276,485	107,669,448	92,366,875	91,334,100
Has total annual payment increased over prior year (2025-26)?		**Yes**	**No**	**No**

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)

There is a payment due in 25/26 being paid from a sinking bond fund. This will pay off this debt issuance.

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

		Self-Insurance Fund	Governmental Fund
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	22,299,946	0

4.	OPEB Liabilities	
	a. Total OPEB liability	117,036,258.00
	b. OPEB plan(s) fiduciary net position (if applicable)	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	117,036,258.00
	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	6/30/2024

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	11,988,068.00	11,988,068.00	11,988,068.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	6,675,507.00	6,538,665.00	6,604,574.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	6,016,271.00	6,256,882.00	6,507,118.00
d. Number of retirees receiving OPEB benefits	403.00	403.00	403.00

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, Vision, Workers Compensation

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	2,517,328.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs	14,034,605.00	14,034,605.00	14,034,605.00
b. Amount contributed (funded) for self-insurance programs	13,370,000.00	13,370,000.00	13,370,000.00

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	2,500.00	2,448.00	2,448.00	2,448.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	2,988,616

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	2,275.00	2,181.00	2,181.00	2,181.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	1,538,149

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	331.00	329.00	329.00	329.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	557,329

4. Amount included for any tentative salary schedule increases	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

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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General Fund Multi-Year Planning Factors
2026-27 Average Salaries
Health & Welfare (H&W) updated for 2026-2027
Payroll-Related (P/R) Costs updated for 2026-2027 rates

Classification	Salary	H/W	PR Cost	Total	FTE	Range/Step	Days/Yr
Counselor K-6/7-8/9-12	$ 93,497	$ 18,965	$ 22,851	$ 135,313	65.1	10-4-S12	186/195
Nurse	$ 97,455	$ 18,965	$ 23,818	$ 140,238	26.6	10-5-S11	187
Psychologist	$ 123,854	$ 18,965	$ 30,270	$ 173,089	40.2	30-16D-S5	198
Special Ed Teacher	$ 97,573	$ 18,965	$ 23,847	$ 140,385	268.8	10-4-S15	186
Elem. Principal	$ 141,586	$ 18,965	$ 34,604	$ 195,155	31.0	30-19B-S6	208
Elem. VP / Adm. Instr. Spclst.	$ 129,886	$ 18,965	$ 31,744	$ 180,595	16.5	30-16C-S6	208
Elem. Teacher	$ 96,015	$ 18,965	$ 23,466	$ 138,446	642.6	10-4-S14	186
Elem Prep Tchr (& SpEd)	$ 82,183	$ 18,965	$ 20,086	$ 121,234	106.6	10-3-S15	186
Elem. Secretary	$ 34,847	$ 18,965	$ 13,775	$ 67,587	34.0	85-25-S1	229
MS Principal	$ 162,591	$ 18,965	$ 39,737	$ 221,293	8.0	30-21-CE	208
MS VP / Adm. Instr. Spclst.	$ 140,018	$ 18,965	$ 34,220	$ 193,203	15.0	30-17-S6	208
MS Teacher	$ 92,650	$ 18,965	$ 22,644	$ 134,259	246.9	10-4-S11	186
MS Secretary	$ 41,776	$ 18,965	$ 16,514	$ 77,255	17.0	85-26-S2	229
Librarian	$ 98,832	$ 18,965	$ 24,155	$ 141,952	9.0	10-5-S11	186/195
Teacher on Special Assign	$ 106,939	$ 18,965	$ 26,136	$ 152,040	15.6	10-4-S20	190
HS Principal	$ 184,725	$ 18,965	$ 45,147	$ 248,837	8.0	30-23-CE	225
HS VP / Admin. Instr. Spclst.	$ 141,484	$ 18,965	$ 34,579	$ 195,028	21.5	30-18B-S6	208
HS Teacher	$ 94,551	$ 18,965	$ 23,108	$ 136,624	417.0	10-4-S12	186
HS Secty I	$ 44,475	$ 17,327	$ 17,581	$ 79,383	19.0	85-23-S4	239
HS Secty II	$ 50,219	$ 18,527	$ 19,852	$ 88,598	10.0	85-26-S4	260
Instructional Asst II	$ 22,859	$ 12,183	$ 9,036	$ 44,078	183.4	85-19B- S1	206
Instructional Asst III	$ 26,753	$ 13,658	$ 10,575	$ 50,986	166.9	85-22-S3	206
Instructional Assist Bilingual	$ 18,021	$ 9,220	$ 7,124	$ 34,365	78.3	85-18-S1	206
Bus Driver	$ 45,235	$ 15,542	$ 17,881	$ 78,658	70.1	88-29-S4	212
Admin. Asst. (Gen. Unit)	$ 60,302	$ 18,443	$ 23,837	$ 102,582	12.0	85-28-S6	260
Campus Safety Monitor / Campus Monitor / Rep	$ 22,667	$ 11,088	$ 8,960	$ 42,715	53.1	85-13-S4	205
Custodian	$ 46,988	$ 15,681	$ 18,574	$ 81,242	217.4	85-20-S5	260
Clerk (Elem. Add'l Staff)	$ 20,253	$ 13,411	$ 8,006	$ 41,670	29.8	85-14-S1	218
ICT (ES, MS, HS Add'l Staff)	$ 29,702	$ 16,005	$ 11,741	$ 57,449	71.1	85-18-S6	218
Average New Hire Teacher Cost	$ 69,958	$ 18,965	$ 17,098	$ 106,021	102.9	10-2-S7	186/187
Avg. Blended (New & Avg. Tchr.)	$ 83,178	$ 18,965	$ 20,329	$ 122,472		10-3-S20	186/187
Average Teacher Cost	$ 96,398	$ 18,965	$ 23,560	$ 138,923	1,943.7	10-4-S13	186/187

Notes / Assumptions

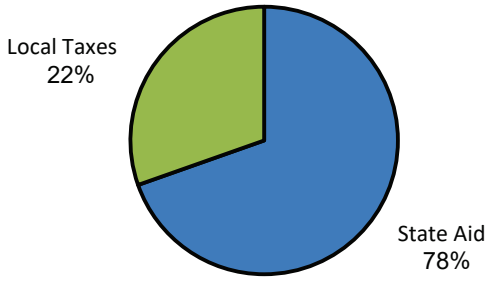
Average salary, FTE, range/step, and work days per year were provided by HR Position Control using the POS10 report as of 9/1/2026.
Salary calculations are based on a simple average by employee count, not a weighted average by FTE.
Salary calculations include base salary only and do not include add-ons or stipends.
Health & Welfare (H&W) and payroll tax rates of Certificated: 24.44% and Classified: 39.53% were provided by Fiscal Services.
H&W costs for SJTA positions are based on the district average.

Education Protection Account (EPA)

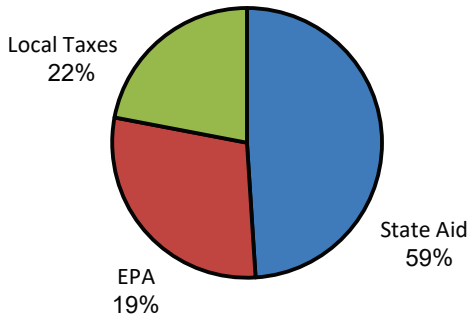
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. 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 2026-27, the reduction is approximately 19% 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 2026-27.

Fund 01, Resource 1400, Education Protection Account-

Projected expenditures through: June 30, 2027

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	75,720,913.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		75,720,913.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	75,720,913.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		75,720,913.00

Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400
Expenditures through; June 30, 2027

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	$ 776,920.00
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		$ 776,920.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)	**Function Code**	
Instruction	1000-1999	$ 776,920.00
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		$ 776,920.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**0**

District: SAN JUAN UNIFIED SCHOOL DISTRICT
CDS #: 34-67447-0000000

Adopted Budget
2026-27 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

(Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2026-27 Adopted Budget	
			Add total of Object Codes 9780/9789/9790 from:
01	General Fund	$103,287,733.00	<-- a) Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	<-- b) Form 17
	Total Assigned and Unassigned Ending Fund Balances	$103,287,733.00	
	District Standard Reserve Level	2%	<-- Source: Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$15,609,159	<-- Source: Form 01CS Line 10B-7
Total Assigned & Unassigned Ending Balance in Excess of Minimum		**$87,678,574.00**	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:

SACS Form	Fund	2026-27 Adopted Budget	Description of Need
01	General Fund	$ 23,413,739	Additional 3% reserve for economic uncertainty
01	General Fund	$ 5,000,000	Additional instructional materials beyond commitment
01	General Fund	$ 5,000,000	Declining enrollment
01	General Fund	$ 16,000,000	May Revise proposed additional AB602 revenue
01	General Fund	$ 6,500,000	May Revise proposed COLA augmentation
01	General Fund	$ 14,000,000	One year LCFF growth
01	General Fund	$ 17,764,835	Special Education cost increases
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	
	Insert Lines above as needed		
	Total of Substantiated Needs	**$87,678,574.00**	
	Remaining Unsubstantiated Balance	$0.00	Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	36,613.77	36,318.49	36,129.27	35,940.03
Funded	36,690.75	36,395.47	36,206.25	36,017.01
Funded change from prior year	212.16	(295.28)	(189.22)	(189.24)
Funded % change from prior	0.58%	-0.80%	-0.52%	-0.52%
LCFF REVENUES				
State Funded COLA	2.30%	4.31%	3.30%	3.09%
LCFF Targeted Student %, 3 yr avg	63.24%	63.99%	63.99%	63.86%
Supplemental Grant Growth	$ 2,700,717	$ 2,443,949	$ 1,534,303	$ 1,339,187
Concentration Grant Growth	$ 4,631,381	$ 2,876,493	$ 700,555	$ 279,019
Base Grant Growth	$ 11,597,072	$ 14,171,583	$ 11,988,616	$ 11,393,951
TOTAL LCFF FUNDING	**$ 508,939,375**	**$ 529,558,667**	**$ 544,174,180**	**$ 557,565,702**
Transportation and TIIG	$ 8,203,172	$ 8,371,151	$ 8,569,840	$ 8,762,025
Transitional K Add-on	$ 4,907,048	$ 5,866,336	$ 6,059,686	$ 6,246,866
Supplemental Grant	$ 53,144,361	$ 55,588,310	$ 57,122,613	$ 58,461,800
Concentration Grant	$ 22,504,839	$ 25,381,332	$ 26,081,887	$ 26,360,906
Base Grant	$ 420,179,955	$ 434,351,538	$ 446,340,154	$ 457,734,105
TOTAL LCFF FUNDING PER ADA	**$ 13,124**	**$ 13,691**	**$ 14,142**	**$ 14,574**
Supplemental Grant	**$ 1,448**	**$ 1,527**	**$ 1,578**	**$ 1,623**
$ Growth from prior year	$ 66	$ 79	$ 51	$ 45
Concentration Grant	**$ 613**	**$ 697**	**$ 720**	**$ 732**
$ Growth from prior year	$ 123	$ 84	$ 23	$ 12
Base Grant	**$ 11,452**	**$ 11,934**	**$ 12,328**	**$ 12,709**
$ Growth from prior year	$ 251	$ 482	$ 393	$ 381
Transportation and TIIG	**$ 224**	**$ 230**	**$ 236**	**$ 242**
FEDERAL REVENUES				
Special Education-restricted	$ 11,165,194	$ 11,165,194	$ 11,165,194	$ 11,165,194
Change from prior year	$ (34,427)	$ -	$ -	$ -
Title I, NCLB, Part A, Low Income - restricted	$ 18,165,742	$ 18,463,854	$ 16,463,854	$ 16,463,854
Change from prior year	$ 379,985	$ 298,112	$ (2,000,000)	$ -
All Other Federal Programs - unrestricted & restricted	$ 8,642,708	$ 9,299,892	$ 6,712,851	$ 6,712,851
Change from prior year	$ (17,334,902)	$ 657,184	$ (2,587,041)	$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted (state & LCFF)	$ 38,576,597	$ 53,679,127	$ 55,286,359	$ 56,666,155
Change from prior year	$ 2,181,094	$ 15,102,530	$ 1,607,232	$ 1,379,796
Special Education Mental Health - restricted (RS 3327 & 6546)	$ 3,744,049	$ 3,812,224	$ 3,897,447	$ 3,993,248
Change from prior year	$ 90,112	$ 68,175	$ 85,223	$ 95,801
Mandate Block Grant	$ 1,841,046	$ 1,892,758	$ 1,929,463	$ 1,983,536
Change from prior year	$ 97,066	$ 51,712	$ 36,705	$ 54,073
Lottery-unrestricted	$ 7,070,496	$ 7,078,246	$ 7,222,586	$ 7,185,036
Change from prior year	$ (725,380)	$ 7,750	$ 144,340	$ (37,550)
$ per qualified ADA	$ 190.00	$ 190	$ 190	$ 190
Lottery-restricted	$ 2,974,700	$ 3,117,116	$ 3,100,910	$ 3,084,703
Change from prior year	$ (585,839)	$ 142,416	$ (16,206)	$ (16,207)
$ per qualified ADA	$ 82.00	$ 82	$ 82	$ 82
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	$ 27,685,462	$ 16,445,055	$ 16,106,713	$ 16,119,055
Change from prior year	$ (4,291,602)	$ (11,240,407)	$ (338,342)	$ 12,342

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,544.86	1,527.65	1,527.65	1,527.65
Change from prior year	(99.04)	(17.21)	-	-
Reg. Ed. Reserve	8.00	5.00	5.00	5.00
Change from prior year	-	(3.00)	-	-
Reg. Ed. Other Tchr (beyond ratio)	(4.76)	(4.96)	(4.96)	(4.96)
Change from prior year	26.58	(0.20)	-	-
Reg. Ed. Other Certificated	92.30	92.10	92.10	92.10
Change from prior year	(9.73)	(0.20)	0.00	0.00
Supplemental and Concentration Grant	359.12	335.04	335.04	335.04
Change from prior year	10.67	(24.08)	0.00	0.00
Expense	$ 36,730,280	$ 36,042,173	$ 36,042,173	$ 36,042,173
Change from prior year	$ 565,914	$ (688,107)	$ -	$ -
Classified				
Reg. Ed. based on enrollment	194.25	196.25	196.25	196.25
Change from prior year	-	2.00	-	-
Reg. Ed. Classified Other, includes reductions	650.39	699.65	699.65	699.65
Change from prior year	-	49.26	-	-
Supplemental and Concentration Grant	415.07	209.80	209.80	209.80
Change from prior year	100.03	(205.27)	0.00	0.00
Expense	$ 13,656,454	$ 9,826,099	$ 9,826,099	$ 9,826,099
Change from prior year	$ (444,329)	$ (3,830,355)	$ -	$ -

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2025-26	2026-27	2027-28	2028-29
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	83.07	83.68	83.68	83.68
Change from prior year	-	0.61	0.00	-
Reg. Ed. Other Management, including reductions	46.47	45.75	45.75	45.75
Change from prior year	-	(0.73)	-	-
Other Staffing Costs				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	$ 4,811,221	$ 4,830,999	$ 50,007,789	$ 4,944,531
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	$ 51,686,208	$ 55,308,997	$ 58,903,693	$ 62,733,201
Change due to enrollment & rate change	$ 10,439,683	$ 3,622,789	$ 3,594,696	$ 3,829,508
Premium rate change; % annualized	24.67%	7.01%	6.50%	6.50%
Retiree Medical Insurance	$ 6,110,772	$ 3,931,772	$ 3,908,337	$ 3,946,796
Change due to salary & rate changes	$ 792,831	$ (2,179,000)	$ (23,435)	$ 38,459
Workers' Compensation Insurance	$ 5,296,153	$ 5,288,869	$ 5,319,673	$ 5,371,539
Change due to salary & rate changes	$ 684,176	$ (7,284)	$ 30,804	$ 51,866
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	$ 41,715,862	$ 42,475,078	$ 43,895,193	$ 44,318,310
Change due to salary & rate changes	$ 5,265,802	$ 759,216	$ 1,420,115	$ 423,117
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	$ 18,413,636	$ 17,721,877	$ 18,055,343	$ 17,625,710
Change due to salary & rate changes	$ 2,770,766	$ (691,759)	$ 333,466	$ (429,633)
% of qualified payroll	26.81%	26.40%	26.80%	25.90%

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted 2026-27 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
EXPENDITURES				
Supplies and Materials				
Transportation Fuel and Supplies	$ 1,242,517	$ 1,510,350	$ 1,585,868	$ 1,665,161
Change from prior year	$ 220,614	$ 267,833	$ 75,518	$ 79,293
COLA %	22%	22%	5%	5%
Services and Operating				
Utilities (electric, gas, water, etc.)	$ 11,035,244	$ 10,904,314	$ 11,449,530	$ 12,022,006
Change from prior year	$ 1,158,288	$ (130,930)	$ 545,216	$ 572,476
Inflation % increase	10.95%	-1.19%	5.00%	5.00%
Property and Liability Insurance	$ 6,147,971	$ 6,868,392	$ 7,057,273	$ 7,246,408
Change from prior year	$ 1,023,942	$ 720,421	$ 188,881	$ 189,135
Inflation % increase	19.58%	11.72%	2.75%	2.68%
Board Election	$ -	$ 197,182	$ -	$ 197,182
Change from prior year	$ (138,859)	$ 197,182	$ (197,182)	$ 197,182
Deferred Maintenance Transfer Out	$ 2,000,000	$ -	$ -	$ -
Change from prior year, Base $ RRMA	$ -	$ (2,000,000)	$ -	$ -
Special Education Contribution (all RS-obj 8981)	$ 85,991,808	$ 76,407,443	$ 78,502,982	$ 81,733,316
Change from prior year	$ 13,418,899	$ (9,584,365)	$ 2,095,539	$ 3,230,334
System of Professional Growth	$ -	$ 73,000	$ 73,657	$ 74,321
Change from prior year	$ -	$ 73,000	$ 657	$ 664
Restricted Maintenance Account	$ 22,490,566	$ 22,624,714	$ 22,254,692	$ 22,655,950
Change from prior year	$ 559,922	$ 134,148	$ (370,022)	$ 401,258

2026-27 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	1.00 FTE per 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		Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.
Grade TK	1.00 FTE for every 24.0 students; dependent on having ~~an~~ Elementary Paraeducators for every 24.0 students described in 7.	Class Size: Per Ed Code 48000(g)(3)(A)
Grades K- 3	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	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	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	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	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, 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 1.80 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .6 Music Lead and .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. Elementary Paraeducator	2 x 0.75 FTE per TK classroom for 2025-26 Elementary Paraeducator is 9 months/6 hrs.	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)	$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	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	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	
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	$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 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	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	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	$108.47 per student enrolled at a traditional site and $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		

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~~ 3.0 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	Each practitioner will receive the Department Chair stipend as articulated on Exhibit D9 of the Collective Bargaining Contract. If a department has more than one practitioner in the department, they may choose to co-chair and split the stipend.
Leadership Stipends	All bargaining unit members assigned full-time to the La Entrada shall serve on the La Entrada Leadership Team. Each practitioner will receive the Leadership Team stipend	
Academy Stipends	~~2 Academy Stipends.~~ All bargaining unit members assigned full-time to the La Entrada shall receive the Academy stipend.	
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	
3. Campus Safety Monitor	1.0 FTE	

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 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 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	85 FTE, loading to 40:1 for aged 3-5 & 60:1 aged 6+ with a avg. caseload of 55	
Speech & Language Therapy Assist.	11 FTE	Based on program needs.
Occupational Therapist	11 FTE	
Certificated Occupational	6.80 FTE	
Adapted Physical Education	16.4 FTE teachers to 525 students	
Visually Impaired	4 teachers to 80 students	
OI/VI IA	Each full time VI teacher will have an IA-OI/VI assigned to the program to support 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	41.20 ~~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 Per Center 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.6**

MEETING DATE: **06/23/2026**

SUBJECT: **Comprehensive Sexual Health Curriculum Revisions (Dale) - 7:50 p.m.**

DEPARTMENT: Teaching and Learning

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the Comprehensive Sexual Health curriculum revisions.

RATIONALE/BACKGROUND:
Legislative changes have updated the California Healthy Youth Act (CHYA) and are reflected in Education Code 51931 and 51934. These changes to the Education Code have impacted the content that must be taught in the comprehensive sexual health (CSH) curriculum. Our current CSH curriculum does not reflect the required changes, and we must purchase the revised version of our board-adopted curriculum. Board Policy 6142.1 requires that any revisions to the curriculum must be approved by the Board of Education. The updated requirements expand CSH instruction across elementary, middle, and high school levels, with additional emphasis on topics such as menstruation, domestic violence, and human trafficking.

ATTACHMENT(S):

BOARD COMMITTEE ACTION/COMMENT:
Curriculum, Standards, Instructional & Student Services Committee: 05/08/2026 (discussion and action)

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 06/09/2026 (discussion)
Superintendent's Cabinet: 05/26/2026, 06/01/2026, 06/15/2026

FISCAL IMPACT:
$168,033 (Locally Restricted Funds)

PREPARED BY: Paula Baucom, Program Specialist, Science/Health
Nicole Kukral, Director, Professional Learning and Curriculum Innovation

APPROVED BY: Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support
Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.7**

MEETING DATE: **06/23/2026**

SUBJECT: **E-Transportation Devices & Student Safety (Allen) - 7:55 p.m.**

DEPARTMENT: Administration

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve revisions to Board Policy 5142: Safety.

RATIONALE/BACKGROUND:
The number of collisions and other accidents involving youth utilizing e-transportation devices has grown rapidly in recent years. A variety of devices are being used by youth, ranging from non-powered traditional devices, such as bicycles and skateboards, to powered bikes, scooters, and motorcycles—each of which has specific legal requirements for use.

At the request of the board, staff collected community voice regarding e-transportation devices and safety to inform policy recommendations. As a result, staff recommend the district adopt policies that allow class 1 devices (those with pedal assist and a maximum speed of 20 mph) on elementary, K8 and middle school campuses. High school students would be permitted to use devices which they are legally able to operate. These policy changes would be combined with an active educational campaign to help build understanding among staff, students and families.

More than 1,700 participants (67% parents/guardians, 19% students and 14% staff) shared feedback on potential policy changes. Four major theme areas emerged:

1. Safety Concerns - Participants expressed concern over student behaviors while using e-transit devices and expressed a desire to see balanced policies that protect both student and pedestrian/driver safety.
2. Legal and Policy Issues - Questions emerged in the conversation about the effectiveness of current laws and the role of school in enforcement.
3. Gaps in Home-to-School Transportation - Some expressed concerns that e-transit devices are critical for families to get their students to school.
4. Parent/Guardian Responsibility - Significant feedback was shared on the need to partner with parents/guardians to promote e-transit safety.

To allow for education and training efforts, staff are recommending enforcement of the policy change go into effect Oct. 1.

ATTACHMENT(S):
1. Student Safety and E-Transportation Presentation
2. Appendix 1: E-Transportation Types of Devices
3. Appendix 2: E-Transportation Safety Campaign
4. Proposed Revisions BP 5142: Safety

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Board of Education: 03/24/2026 (discussion)
Superintendent's Cabinet: 03/16/2026, 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Michael Jones, Director, Safe Schools

APPROVED BY: Trent Allen, APR, Chief of Staff
Melissa Bassanelli, Superintendent of Schools

San Juan Unified SCHOOL DISTRICT

E-Transportation & Student Safety

Board of Education
June 23, 2026

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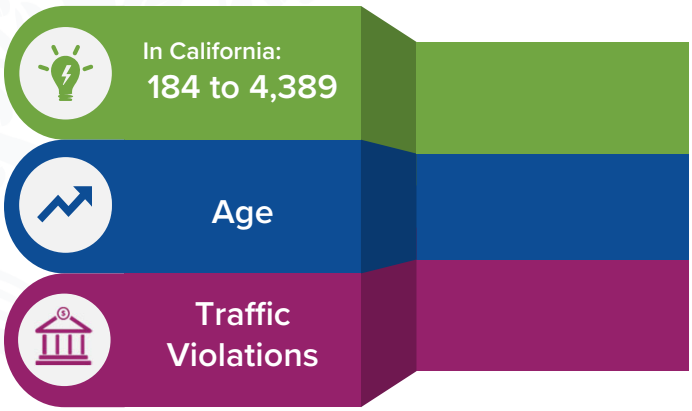
San Juan Unified SCHOOL DISTRICT

Why is this a concern?

01 Increasing E-transportation collisions involving youth

02 Main Contributing Factor

03 Common Causes



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Current Safety Outreach Efforts

San Juan Unified SCHOOL DISTRICT

01 Education: Bicycle Safety

02 Encouraging Safe Walking

03 Encouraging Safe Driver, Cyclist and Pedestrian Behaviors

04 Equitably Expand Access to Equipment

05 Assessing Traffic Flows on Campuses

06 Collaboration & Evaluation

3

3

Potential Paths Forward

San Juan Unified SCHOOL DISTRICT

Option #1

Maintain the Status Quo

- No changes to existing practices; Continue to provide community information and education

Option #2

Restrict Class 3 E-bikes, E-scooters & E-skateboards

- Full restriction from elementary, middle and K-8 schools
- Consider Class 2 E-bike restriction
- Above classes approved for high school (if age & license req. met)

Option #3

Restricting E-transportation

- Restrict all classes from elementary, middle and K-8 schools
- OK for high schools (if age & license req. met)

4

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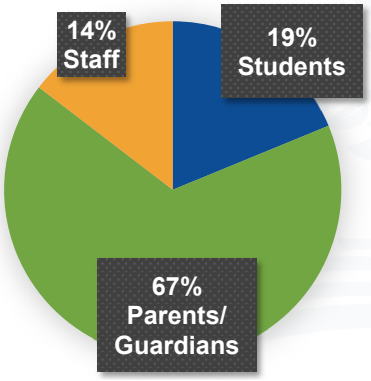
Feedback Collection

San Juan Unified SCHOOL DISTRICT

1745 Participants



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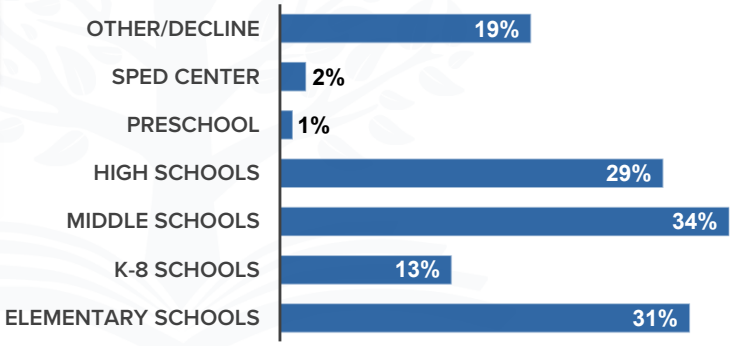

Respondents could select more than one grade level span to be associated with.

5

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Feedback Themes

San Juan Unified SCHOOL DISTRICT

- Age appropriateness of devices
- Student experience and willingness to follow safety rules (helmets, reckless riding etc.)
- Desire to prevent injuries and ensure safety for all community members

"Kids on these e-mobility devices never wear helmets, and I see tons of wheelies and riding recklessly. This is at the school around pickup time."

1. Safety Concerns
2.
3.
4.

6

6

Feedback Themes

- Acknowledgement that clear regulations and enforcement are necessary
- Questions around effectiveness of current laws and who should be enforcing them
- Questions on how to develop and enforce policies with so many different types of devices

"E-bikes often lack license plates or registration, making enforcement difficult. Hard to identify riders."

1. Safety Concerns
2. Legal and Policy Issues
3.
4.

7

7

Feedback Themes

- E-Transit devices fill a gap in home-to-school transportation availability
- Concerns around impact on student attendance if devices are restricted

"Not allowing these makes it difficult/longer on foot to travel. Parents that can't always provide transportation. Will start causing more traffic."

1. Safety Concerns
2. Legal and Policy Issues
3. Transportation Needs
4.

8

8

Feedback Themes

- Conversation around parent/guardian responsibility for student behaviors
- Schools must partner with parents/guardian to support e-transit safety.

"I feel most of the student who are riding e-bikes to school are doing illegally. Parents and students are not familiar with the law on e-bikes."

1. Safety Concerns
2. Legal and Policy Issues
3. Transportation Needs
4. Parent / Guardian Responsibility

9

9

Recommendation

Restrict Class 3 E-bikes, E-Scooters & E-Skateboards

- Full restriction from elementary, middle and K-8 schools
- Including **Class 2 E-bike restriction** for highest rider safety
- Above classes approved for high schools (if age & license req. met)

+

- Provides highest level of lawful and safe access to transportation
- Addresses student and campus safety and is compliant with existing law
- Adoption is easily implemented and can be clearly communicated

–

- Significant change in practice
- Will require continual education and messaging
- May place some additional enforcement requirements on site leaders and campus safety supervisors

10

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Next Steps

1

Policy Consideration

Adopt/revise
BP 5142: Safety

2

Implementation

- Training for staff
- Awareness campaign for students, staff and families
- Oct. 1 enforcement

11

11

Appendix:

California E-Transport Classifications & Legal Requirements

This appendix summarizes the California Vehicle Code (CVC) as of 2026. These regulations distinguish between consumer-grade micro-mobility devices and motor vehicles.

1. Non-Powered Transportation

Standard Bicycles, Skateboards, and Manual Scooters

- **Driver's License:** Not required.
- **Minimum Age:** None.
- **Helmet Requirement:** Mandatory for all users **under 18** (CVC §21212).
- **Notes:** Generally permitted on all bike paths and sidewalks unless restricted by local school or city ordinance.

2. Electric Bicycles (E-Bikes)

Devices with fully operable pedals and an electric motor of 750W or less.

Class	Definition	Min. Age	Youth Helmet	Adult Helmet	Path Access
Class 1	Pedal-assist only; max **20 mph**.	None	**Required**	Recommended	Most paths/trails
Class 2	Throttle-assisted; max **20 mph**.	None	**Required**	Recommended	Most paths/trails
Class 3	Pedal-assist only; max **28 mph**.	**16+**	**Required**	**Required**	Roads/lanes only

- **2026 Update (AB 965):** It is illegal to sell a Class 3 e-bike to anyone under 16.
- **Safety Note:** 2026 laws require all e-bikes to have a red rear reflector or light equipped at all times (day or night).

3. Motorized Scooters (E-Scooters)

Two-wheeled devices with handlebars and a floorboard for standing.

- **Driver's License: Required** (any valid class or learner's permit).
- **Minimum Age:** Effectively **16+** (due to the permit/license requirement).
- **Helmet Requirement:** Mandatory for all users **under 18**.
- **Operating Rules:** Max speed of **15 mph**. Prohibited on sidewalks; must be used in bike lanes or roads with speed limits of 25 mph or less (CVC §21235).

4. Electrically Motorized Boards (E-Skateboards / OneWheels)

Legally defined under CVC §313.5 as "Electrically Motorized Boards"

- **Device Specs:** Must be less than **60 inches long** and **18 inches wide**.
- **Power/Speed:** Must have an electric motor averaging <1,000 watts; max speed of **20 mph** on level ground.
- **Minimum Age: 16+** (CVC §21291).
- **Helmet Requirement: Mandatory for all ages** (CVC §21292).
- **Operating Rules:** Max speed of **15 mph** on public property. Roads must have a speed limit of 35 mph or less.

5. E-Moto / Electric Motorcycles

Devices exceeding 750W or 28 mph, or lacking functional pedals.

- **Classification:** Legally "Motor-Driven Cycles" or "Mopeds."
- **Driver's License: M1 or M2 Motorcycle License** required.
- **Registration:** Must be DMV-registered with a visible license plate.
- **Minimum Age: 16+** (to obtain the M1/M2 license).
- **Helmet Requirement: Mandatory for all ages** (CVC §27803).
- **Access:** Strictly prohibited from bike paths, coastal trails, and sidewalks.

School Board Policy Note: Under CVC §21113, school districts have the specific authority to prohibit any of the above devices from school grounds or to set stricter speed/storage requirements via board resolution.

E-Transportation Safety Campaign

2026-27 Communication Rollout

Communication Assets

Campus Posters

Exterior Banners

Flyers/Mailers

Social Media Content

Website Resources

Translation-Ready Messaging

TalkingPoints

smore
A SchoolStatus Company

Key Safety Messages

Class 1 Only

Class I only on Elementary, K-8 and Middle school campuses

Helmet required

Walk all wheels

Safety first

Implementation Timeline

- **June 23:** Anticipated Board Action
- **June 23 - Aug. 13:** Awareness & Education Campaign
- **Aug. 13 - Oct. 1:** Site training and education
- **Oct. 1:** Enforcement begins

San Juan Unified SCHOOL DISTRICT

Learn more about the rules and ride safely.

sanjuan.edu/etransportation

Policy 5142: Safety

Status: ADOPTED

Original Adopted Date: 06/09/1992 | **Last Reviewed Date:** ~~06/09/1992~~06/23/2026

The Governing Board recognizes the importance of providing a safe school environment that is conducive to learning and engagement and promotes student safety and well-being. Appropriate measures shall be implemented to minimize the risk of harm to students, including, but not limited to, protocols for maintaining safe conditions on school grounds, promoting safe use of school facilities and equipment, including safe use of technology, and guiding student participation in educational programs and school-sponsored activities.

The superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

District staff shall be responsible for the proper supervision of students at all times when students are subject to district rules, including, but not limited to, during school hours, district-sponsored activities, before and after-school programs, morning drop-off and afternoon pick-up, and while students are using district provided transportation.

Additionally, district employees, volunteers, and contractors shall promote safe environments for student learning and engagement that maintain appropriate boundaries among and between students. (Education Code 32100)

Appropriate boundaries shall be maintained between students and school employees, adult volunteers, and school contractors, and among and between adults employed, volunteering, or under contract with the district, in accordance with Board Policy 4119.21/4219.21/4319.21 - Professional Standards and Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

In addition, school facilities, including classroom and nonclassroom environments, shall be constructed and furnished in order to promote safe environments for learning and engagement that are easily supervised by district staff. (Education Code 32100)

The Superintendent or designee shall ensure that students receive appropriate instruction on topics related to safety and emergency procedures, as well as injury and disease prevention.

Crossing Guards/Student Safety Patrol

To assist students in safely crossing streets adjacent to or near school sites, the board may employ crossing guards and/or establish a student safety patrol at any district school.

Personal Transportation Devices

Any student who rides a personal transportation device, such as a bicycle, scooter, electric bicycles (e-bikes), and electric scooters (e-scooters) skateboard, or roller skates to school shall follow all laws and

regulations regarding proper usage, speed limits, age, licensing, and equipment requirements, including wearing a properly fitted and fastened bicycle helmet. Personal transportation devices that do not meet legal standards for use on public roads or paths may not be permitted on school campuses.

Effective October 1, 2026, Class 1 e-bikes (pedal assist with a maximum speed of 20 mph) are the only approved electric transportation devices allowed for student use at all elementary, middle and K8 schools. High school students may bring e-transit devices for which they are legally permitted to operate, onto school campuses. The superintendent shall develop safety guidelines for the proper use of e-transit devices. The superintendent or designee may periodically provide training or instruction to students, families and staff on the safe use of electric motorized and nonmotorized transit devices.

~~The Governing Board is responsible for ensuring that proper attention is paid to the safety of students.~~

~~The Board directs the Superintendent or designee to establish procedures which will ensure as safe an educational environment as possible for students and staff.~~

~~Although the district is not liable for the safety of students who are not under school supervision, the school district can, and does, hold students accountable for their behavior from the time they leave their homes for school until they return to their homes from school, in the playgrounds and during recess, and while they are on school premises and/or under supervision of school district personnel. (Education Codes 44807, 44808)~~

~~Principals, teachers and bus drivers are responsible for the conduct and safety of students from the time they come under school supervision until they leave school supervision, whether on school premises or not.~~

~~A minor student shall not be permitted to leave school in the custody of a person other than the student's legal parent/guardian unless that person has the verified authorization of the legal parent(s)/guardian(s). Properly authorized law officers may seize or apprehend according to law.~~

~~It is the responsibility of the principal to provide for adequate supervision of playgrounds and other school facilities at all times they are in use by students during the school day or at school-sponsored activities. Special attention should be given to the prevention of accidents and to the development of habits of good citizenship.~~

~~The principal should make full use of the cooperative services of local and county organizations which provide safety services, such as fire, law enforcement and disaster preparedness agencies.~~

~~**Missing Children**~~

~~Consistent with district efforts to create a safe and secure environment for children and in order to assist in locating missing children, the Board recognizes that all employees of the district must be made aware of the plight of missing children. Each principal shall be responsible for seeing that~~

~~information on missing children is posted in the school.~~

~~In schools maintaining elementary grades, information on missing children shall be posted in areas restricted to adult use only.~~

~~Policy Reference Disclaimer:~~

~~These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.~~

~~State~~	**~~Description~~**
~~5 CCR 14030~~	~~Preliminary procedure, planning and approval of school facilities~~
~~5 CCR 14103~~	~~Authority of the driver~~
~~5 CCR 202~~	~~Exclusion of students with a contagious disease~~
~~5 CCR 350~~	~~Fees not permitted~~
~~5 CCR 5552~~	~~Playground supervision~~
~~5 CCR 5570~~	~~When school shall be open and teachers present~~
~~5 CCR 570-576~~	~~School safety patrols~~
~~Ed. Code 17280-17317~~	~~Field Act; approval of plans and supervision of construction~~
~~Ed. Code 17365-17374~~	~~Field Act; fitness for occupancy; liability of board members~~
~~Ed. Code 17670~~	~~Shade structures~~
~~Ed. Code 215.5~~	~~Student identification cards; safety information~~
~~Ed. Code 32001~~	~~Fire alarms and drills~~
~~Ed. Code 32020~~	~~School gates; entrances for emergency vehicles~~
~~Ed. Code 32030-32034~~	~~Eye safety~~
~~Ed. Code 32040~~	~~Duty to equip school with first aid kit~~
~~Ed. Code 32100~~	~~Professional boundaries between adults and students; safety of learning environments~~

~~Ed. Code 32225-32226~~	~~Communication devices in classrooms~~
~~Ed. Code 32240-32245~~	~~Lead-Safe Schools Protection Act~~
~~Ed. Code 32250-32254~~	~~CDE School Safety and Security Resource Unit~~
~~Ed. Code 32280-32289.5~~	~~School safety plans~~
~~Ed. Code 33355~~	~~Protocols for extreme weather conditions~~
~~Ed. Code 35179.6~~	~~School-sponsored on-campus event in or around swimming pool~~
~~Ed. Code 38134~~	~~Use of school property~~
~~Ed. Code 44807~~	~~Teachers' duty concerning conduct of students~~
~~Ed. Code 44808~~	~~Exemption from liability when students are not on school property~~
~~Ed. Code 44808.5~~	~~Permission for high school students to leave school grounds; notice~~
~~Ed. Code 45450-45451~~	~~Crossing guards~~
~~Ed. Code 48900~~	~~Grounds for suspension or expulsion~~
~~Ed. Code 49300-49307~~	~~School safety patrols~~
~~Ed. Code 49330-49335~~	~~Injurious objects~~
~~Ed. Code 49341~~	~~Hazardous materials in school science laboratories~~
~~Ed. Code 49390-49395~~	~~Homicide threats~~
~~Ed. Code 51140~~	~~Water safety~~
~~Ed. Code 51202~~	~~Instruction in personal and public health and safety~~
~~Ed. Code 51860~~	~~Time and facilities for bicycle and scooter safety instruction~~
~~Ed. Code 8482-8484.65~~	~~After School Education and Safety Program~~
~~Fam. Code 6552~~	~~Caregiver's authorization affidavit~~
~~Gov. Code 810-996.6~~	~~California Tort Claims Act~~
~~H&S Code 115725-115735~~	~~Playground safety~~
~~H&S Code 115775-115800~~	~~Wooden playground equipment~~
~~H&S Code 116046~~	~~Issuance of best practices guidelines for K-12 pool safety~~

Pen. Code 245.6	Hazing
Pen. Code 422.3	Threats to commit crime resulting in death or great bodily injury at daycare or school
Pub. Res. Code 5411	Purchase of playground equipment usable by persons with disabilities
Streets and Highways Code 894	Statewide safety and training programs; electric bicycles
Veh. Code 21100	Rules and regulations; crossing guards
Veh. Code 21212	Use of helmets
Veh. Code 42200	Fines and forfeitures; disposition by cities
Veh. Code 42201	Fines and forfeitures; disposition by counties
Vehicle Code 21201	Rules for operation of bicycle on roadway
Federal	**Description**
6 USC 665k	Federal Clearinghouse on School Safety Evidence-Based Practices
Management Resources	**Description**
American Society for Testing and Materials Pub.	ASTM F1 1487-21, Standard Consumer Safety Performance Specification for Playground Equipment for Public Use
CA Office of the Attorney General Publication	School District Legal Obligations to Prevent and Respond to Sexual Harassment, Assault, and Abuse, April 2026
CA Office of the Attorney General Publication	Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's TK-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes, December 2025
California Department of Education Publication	2016 Science Framework
California Department of Education Publication	Science Safety Handbook for California Public Schools, 2014
Court Decision	Dailey v. Los Angeles Unified School District (1970) 2 Cal.3d 741

~~Court Decision~~	~~J.H. v. Los Angeles Unified School District (2010) 183 Cal.App.4th 123~~
~~Court Decision~~	~~Knight v. Jewett (1992) 3 Cal.4th 296~~
~~Court Decision~~	~~Lane v. City of Sacramento (2010) 183 Cal. App. 4th. 1337~~
~~Court Decision~~	~~Kahn v. East Side Union High School District (2003) 31 Cal.4th 990~~
~~Court Decision~~	~~Hoyem v. Manhattan Beach City School District (1978) 22 Cal. 3d 508~~
~~Court Decision~~	~~Wiener v. Southcoast Childcare Centers (2004) 32 Cal.4th 1138~~
~~State Ed. Tech. Directors Assoc. Pub.~~	~~Small Districts, Big Hurdles: Cybersecurity Support for Small, Rural, and Under-resourced School Districts, October 2023~~
~~State of California Publication~~	~~Protecting Californians From Extreme Heat: A State Action Plan to Build Community Resilience, April 2022~~
~~U.S. Consumer Product Safety Comm Publication~~	~~Public Playground Safety Handbook, 2015~~
~~Website~~	~~Government Coordinating Councils~~
~~Website~~	~~The Trevor Project~~
~~Website~~	~~988 Suicide and Crisis Lifeline~~
~~Website~~	~~Vulnerable Road Users~~
~~Website~~	~~U.S. Department of Education, School Safety and Security~~
~~Website~~	~~Online e-bike safety and training program~~
~~Website~~	~~Federal Communications Commission, Schools and Libraries Cybersecurity Pilot Program~~
~~Website~~	~~Schoolsafety.gov~~
~~Website~~	~~U.S. Department of Homeland Security, Fusion Centers~~
~~Website~~	~~California State Threat Assessment System~~
~~Website~~	~~California Office of Emergency Services~~

Website	CSBA District and County Office of Education Legal Services
Website	National Domestic Violence Hotline
Website	National Recreation and Park Association, Certified Playground Safety Inspector Certification
Website	American Society for Testing and Materials
Website	U.S. Consumer Product Safety Commission
Website	U.S. Environmental Protection Agency
Website	California Department of Education, Safe Schools
Website	California Department of Public Health
Website	Centers for Disease Control and Prevention
Website	CSBA

Cross References

Code	Description
0450	Comprehensive Safety Plan
0450	Comprehensive Safety Plan
1250	Visitors/Outsiders
1250	Visitors/Outsiders
1445	Response To Immigration Enforcement
1445	Response To Immigration Enforcement
3260	Fees And Charges
3260	Fees And Charges
3452	Student Activity Funds
3452	Student Activity Funds
3512	Equipment
3512	Equipment
3514	Environmental Safety
3514.1	Hazardous Substances

~~3514.1~~	~~Hazardous Substances~~
~~3516~~	~~Emergencies And Disaster Preparedness Plan~~
~~3516~~	~~Emergencies And Disaster Preparedness Plan~~
~~3530~~	~~Risk Management/Insurance~~
~~4119.21~~	~~Professional Standards~~
~~4119.21-E(1)~~	~~Professional Standards~~
~~4119.24~~	~~Maintaining Appropriate Adult-Student Interactions~~
~~4119.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~4119.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~4219.21~~	~~Professional Standards~~
~~4219.21-E(1)~~	~~Professional Standards~~
~~4219.24~~	~~Maintaining Appropriate Adult-Student Interactions~~
~~4219.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~4219.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~4319.21~~	~~Professional Standards~~
~~4319.21-E(1)~~	~~Professional Standards~~
~~4319.24~~	~~Maintaining Appropriate Adult-Student Interactions~~
~~4319.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~4319.42~~	~~Exposure Control Plan For Bloodborne Pathogens~~
~~5131~~	~~Conduct~~
~~5131.1~~	~~Bus Conduct~~
~~5131.1~~	~~Bus Conduct~~
~~5131.4~~	~~Student Disturbances~~
~~5131.4~~	~~Student Disturbances~~
~~5141~~	~~Health Care And Emergencies~~
~~5141.22~~	~~Infectious Diseases~~
~~5141.22~~	~~Infectious Diseases~~
~~5141.22-E(1)~~	~~Infectious Diseases~~

~~5141.4~~	~~Child Abuse Prevention And Reporting~~
~~5141.4~~	~~Child Abuse Prevention And Reporting~~
~~5141.52~~	~~Suicide Prevention~~
~~5141.52~~	~~Suicide Prevention~~
~~5142.2~~	~~Safe Routes To School Program~~
~~5142.2~~	~~Safe Routes To School Program~~
~~5143~~	~~Insurance~~
~~5144~~	~~Discipline~~
~~5144~~	~~Discipline~~
~~5144.1~~	~~Suspension And Expulsion/Due Process~~
~~5144.1~~	~~Suspension And Expulsion/Due Process~~
~~5145.11~~	~~Questioning And Apprehension By Law Enforcement~~
~~5145.11~~	~~Questioning And Apprehension By Law Enforcement~~
~~6142.7~~	~~Physical Education And Activity~~
~~6142.7~~	~~Physical Education And Activity~~
~~6142.8~~	~~Comprehensive Health Education~~
~~6142.93~~	~~Science Instruction~~
~~6153~~	~~School-Sponsored Trips~~
~~6153~~	~~School-Sponsored Trips~~
~~6153-E(1)~~	~~School-Sponsored Trips~~

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.8**

MEETING DATE: **06/23/2026**

SUBJECT: **Intent to Convey Easement at San Juan High School to the Sacramento Municipal Utility District (Camarda) - 8:10 p.m.**

DEPARTMENT: Operations

ACTION REQUESTED:
Action: The superintendent is recommending that the board adopt Resolution No. 4266, declaring the intent to convey a permanent easement at San Juan High School to the Sacramento Municipal Utility District (SMUD), and to call a public hearing to be held on August 11, 2026.

RATIONALE/BACKGROUND:
The Sacramento Municipal Utility District (SMUD) is requesting the granting of a permanent utility easement at San Juan High School, on a portion of APN 243-0170-006-0000, for the purposes of construction, placement, inspection, removal, replacement, maintenance and use of electrical and communication facilities consisting of underground conduits, wires and cables, with associated above ground or below ground transformers, transformer pads, pedestals, service, terminal, splicing, switching and pull boxes, switch and fuse cubicles, cubicle pads, riser poles, and all necessary fixtures and appurtenances.

ATTACHMENT(S):
1. Easement Description and Documentation
2. Easement Exhibit
3. Resolution No. 4266

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Melissa Bassanelli, Superintendent of Schools

SMUD0068
No fee for recordation
Govt. Code Sec 6103 & 27383
RECORD AT REQUEST OF AND RETURN TO:
Sacramento Municipal Utility District
Attention: Real Estate Services – B 209
P. O. Box 15830
Sacramento, CA 95852-1830

NO COUNTY TRANSFER TAX DUE
PER R & T CODE 11922

SMUD BY: _____ JNY

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

A.P.N. 243-0170-006-0000

R/W: UO-2026/051
SO: 30132790

GRANT OF EASEMENT

San Juan Unified School District, a political subdivision of the State of California, Grantor, hereby grant to SACRAMENTO MUNICIPAL UTILITY DISTRICT, a municipal utility district, Grantee, its successors and assigns, the right from time to time to construct, place, inspect, remove, replace, maintain and use electrical and communication facilities consisting of:

underground conduits, wires and cables, with associated aboveground or belowground transformers, transformer pads, pedestals, service, terminal, splicing, switching and pull boxes, switch and fuse cubicles, cubicle pads, riser poles, and all necessary fixtures and appurtenances, within the following described route(s).

AND

aerial wires and cables, with associated poles, crossarms, braces, transformers, capacitors, switches, anchors, guy wires, guy stubs, and all necessary fixtures and appurtenances, within the following described route(s).

The easement being granted herein is contained and located on that certain real property situate in the County of Sacramento, State of California, described as:

Lot 6 as shown on that certain Subdivision Map entitled "Plat of Citrus Heights Addition No. 3" recorded in the office of Recorder of Sacramento County on February 9, 1911 in Book 12 of Maps, at Page 2.

Said right includes the trimming and removal by Grantee of any trees or foliage along said easement whenever considered necessary for the complete enjoyment thereof and the right of ingress to and egress from said easement for the purpose of exercising and performing all rights and privileges granted herein. EXCEPTING, however, the right of reentry for the purpose of repair, maintenance, or replacement of underground facilities located beneath any buildings within said right of way.

The route(s) of said easement is (are) described in EXHIBIT A and depicted in EXHIBIT B, attached hereto and made a part hereof.

<<<<<<<Signature on following page>>>>>

<<<<<<Remainder of page intentionally left blank>>>>>>

Dated _____

Grantor: **San Juan Unified School District, a political subdivision of the State of California**

Signed: _____

Print Name: _____

Title: _____

LEGAL DESCRIPTION
EXHIBIT A

All that real property situated in the City of Citrus Heights, County of Sacramento, State of California, being a portion of Lot 6 as shown on that certain *Plat of Citrus Heights Addition No. 3* filed for record on February 9, 1911 in Book 12 of Maps, at Page 2, Sacramento County Records, and more particularly described as follows:

Within a strip of land 10 feet in width, the northerly sideline of which is described as follows: **Commencing** at the intersection of the south line of Parcel 1 with the westerly road right-of-way line of Mariposa Avenue as shown on that certain *Parcel Map* filed for record on December 31, 1987 in Book 103 of Parcel Maps, at Page 24, Sacramento County Records; thence, along the south line of said Parcel 1, North 89°18'47" East a distance of 10.00 feet to a point the westerly road right-of-way line of Mariposa Avenue as shown on that certain *Record of Survey* filed for record on September 4, 1958 in Book 13 of Surveys, at Page 40, Sacramento County Records; thence, along said road right-of-way line, South 00°48'31" East a distance of 452.32 feet to a point in the north line of said Lot 6; said point being the **Point of Beginning**;

Thence along said north line of Lot 6, South 88°57'29" West a distance of 269.00 feet.

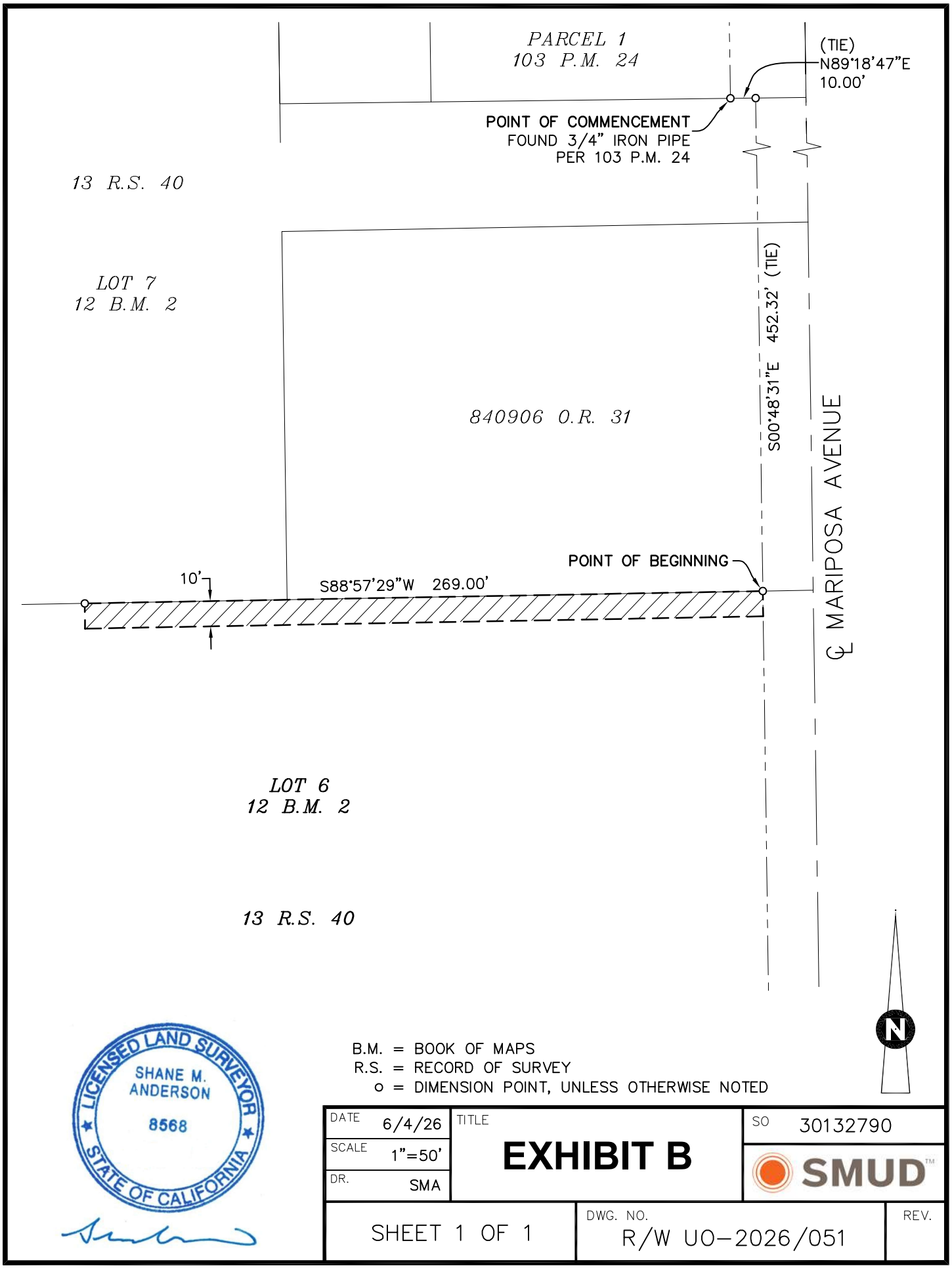
The southerly sideline of said strip shall be lengthened or shorted to terminate in the westerly right-of-way line of said Mariposa Avenue.

All bearing shown hereon are grid, California State Plane Coordinate System, Zone 2, North American Datum of 1983

A plat entitled "Exhibit B" is attached hereto and by this document made a part hereof.

Shane Anderson, LS 8568

Date: June 4, 2026



Z:\Project_Unclassified\30132790 – 7551 Greenback Ln\Dwg\30132790_UO-2026-051.dwg Jun 04, 2026 – 1:13pm

CALIFORNIA ALL-PURPOSE CERTIFICATE OF ACKNOWLEDGMENT

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 }

On _____ before me,_____ , Notary Public
Date (here insert name and title of the officer)

personally appeared_____,

_____

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.

_____
Notary Public

This is to certify that SACRAMENTO MUNICIPAL UTILITY DISTRICT, a municipal utility district, hereby accepts for public purposes the interest in real property conveyed by the foregoing deed or grant and consents to the recordation thereof. The undersigned officer is authorized to execute this acceptance and consent pursuant to authority conferred by Resolution No. 89-6-11, adopted by said District's Board of Directors on June 20, 1989.

_____ _____
Rachel V. Del Rio Supervisor Date
Real Estate Services

B.M. = BOOK OF MAPS
R.S. = RECORD OF SURVEY
o = DIMENSION POINT, UNLESS OTHERWISE NOTED

DATE 6/4/26	TITLE **EXHIBIT B** AERIAL		SO 30132790
SCALE 1"=50'			SMUD
DR. SMA			
SHEET 1 OF 1		DWG. NO. R/W UO-2026/051	REV.

Z:\Project_Unclassified\30132790 – 7551 Greenback Ln\Dwg\30132790_UO-2026-051_AERIAL.dwg Jun 11, 2026 – 4:50pm

Attachment 3

SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
RESOLUTION OF INTENTION TO CONVEY EASEMENT AT
SAN JUAN HIGH SCHOOL TO THE SACRAMENTO MUNICIPAL UTILITY DISTRICT

RESOLUTION NO. 4266

WHEREAS, San Juan Unified School District ("District") owns real property located at 7551 Greenback Ln, Citrus Heights, California, in the County of Sacramento, State of California, bearing Assessor's Parcel Number (APN 243-0170-006-0000) and commonly known as San Juan High School; and

WHEREAS, the Sacramento Municipal Utility District ("SMUD") has requested that the District convey to SMUD, an easement ("Easement") for the purposes of construction, placement, inspection, removal, replacement, maintenance and use of electrical and communication facilities consisting of underground conduits, wires and cables, with associated above ground or below ground transformers, transformer pads, pedestals, service, terminal, splicing, switching and pull boxes, switch and fuse cubicles, cubicle pads, riser poles, and all necessary fixtures and appurtenance ("Easement Area"); and

WHEREAS, the purpose of the Easement is for SMUD to perform municipal utility work; and

WHEREAS, Education Code section 17556 provides that the governing board of a school district may dedicate or convey to any public corporation, or private corporation engaged in the public utility business, without a vote of the electors of the district first being taken, an easement to lay, construct, reconstruct, maintain, and operate water, sewer, gas, or storm drain pipes or ditches, electric or telephone lines, and access roads used in connection therewith, over and upon any land belonging to the school district, upon such terms and conditions as the parties thereto may agree; and

WHEREAS, pursuant to Education Code section 17557, before so conveying property, a school district's governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property.

NOW, THEREFORE, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

1. Recitals. The foregoing recitals are hereby adopted as true and correct.

2. Intent to Dedicate; Terms and Conditions. Pursuant to Education Code sections 17556, et seq., it is the intention of the District to convey to SMUD the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

3. Public Hearing. On the 11th of August 2026, at the hour of 6:30 p.m. or as soon thereafter as the matter can be heard, the District's Board of Education shall hold a public hearing upon the question of making the conveyance of the Easement to SMUD pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

4. Notice of Adoption. Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or in a newspaper published in Sacramento County that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

PASSED AND ADOPTED June 23rd, 2026, at a regular meeting of the Board of Education by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

_____
Tanya Kravchuk, President
San Juan Unified School District
Board of Education

Attest:

_____
Nick Bloise, Clerk
San Juan Unified School District
Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.9**

MEETING DATE: **06/23/2026**

SUBJECT: **Cabinet Contract (Gaddis) - 8:15 p.m.**

DEPARTMENT: Administration

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the employment contract and related waiver for the Executive Director, Labor and Government Relations covering the 2026/27 school year.

RATIONALE/BACKGROUND:
Per current legislation, Executive Director, Labor and Government Relations employment contract and related waiver for Daniel Thigpen must be brought to the board for approval.

ATTACHMENT(S):
1. Contract - Executive Director, Labor and Government Relations
2. Waiver and Release - Thigpen

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Fhanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT

EMPLOYMENT CONTRACT

Executive Director, Labor and Government Relations

This Employment Contract is made and entered into effective June 9, 2026, by and between the Board of Education, a local public entity pursuant to Government Code section 811.2, San Juan Unified School District, located in Sacramento County, State of California, hereinafter referred to as "Board" or "District," and an individual, Daniel Thigpen, hereinafter referred to as "Employee."

The District and Employee mutually agree as follows:

Article 1: Acceptance of Employment and Term of Contract

1.1 The District hereby employs Employee as Executive Director, Labor and Government Relations, subject to the terms and conditions stated herein. Employee hereby accepts such employment and agrees to perform the duties of said office during the term of this Employment Contract.

1.2 The term of this Employment Contract ("Agreement") shall commence on July 1, 2026, and shall expire on June 30, 2027, unless extended in writing by mutual agreement of the District and the Employee as outlined in section 7.5 of this Agreement. Notwithstanding the foregoing, in the event this Agreement expires and a successor agreement has not been executed, the terms and conditions of this Agreement shall remain in full force and effect until such time as the parties enter into a new written agreement, as allowable under Education Code section 35031, or unless earlier terminated in accordance with Article 7 of this Agreement.

1.3 Employee's work year shall be 245 workdays.

Article 2: Compensation

2.1 Employee shall be paid in accordance with board approved salary schedule.

2.2 The Parties acknowledge that salary increases within the District may occur from time to time. Within the sole discretion of the Superintendent, and without obligation, the Superintendent may apportion a percentage of such salary increases to this position. Any such adjustment shall be made with the intent to maintain competitiveness within the relevant job market and to support employee retention. This provision does not constitute a guarantee of any salary increase and shall not be construed as creating a vested right to any such increase.

2.3 Employee is entitled to longevity as outlined by board approved salary schedule.

2.4 District shall have the right and obligation to deduct or withhold from compensation as applicable for federal, state and local income taxes and Social Security taxes or as required by law.

Article 3: Fringe Benefits

3.1 District shall fund its (the employer's) portion of CalPERS or CalSTRS retirement based upon the salary herein, as applicable to the employee.

3.2. Employee shall be entitled to twenty (20) annual vacation days with pay. Employee is encouraged to take all vacation days during the year in which such days are earned. Employee shall obtain approval from

Superintendent or designee prior to taking vacation days. Unused vacation days will be administered in accordance with Board Policy 4362.1 and Administrative Regulation 4313.9, which permit no more than forty (40) days' vacation to carry over into next year. Employee shall be entitled to full compensation for any remaining unused and uncompensated vacation at the salary rate then in effect. Employee is entitled to any holidays designated by the Board of Education as days on which the District office is closed, and any other holidays granted generally to twelve (12) month District management personnel.

3.3 Employee shall be entitled to accrue paid sick leave at the rate of 1.0 days per month, up to a maximum of 12 days per year. If Employee does not utilize the total amount of accrued sick leave authorized during any year, Employee may carry over the unused sick leave to sick leave in the subsequent year. This accrual shall be prorated based on any changes in Employee's FTE.

3.4 Employee is entitled to accrue annual paid personal leave at the rate of eight (8) days per year. If Employee does not utilize the total amount of accrued personal leave authorized during any year, such leave may be carried over to unused sick leave in the subsequent year. This accrual shall be prorated based on any changes in Employee's FTE.

3.5 District agrees to pay directly to Employee's existing or future health, dental, and vision providers, the insurance premiums associated with Employee, and Employee's qualified dependents under Internal Revenue Code section 152, at the same level District does for other unrepresented management staff.

3.6 Employee is required to have a personal automobile to conduct District business. As an employee under contract, Employee shall not receive reimbursement for any travel or mileage expenses they incur for attendance within District boundaries at meetings, luncheons, dinners, ceremonies, and other events as required in the official performance of the duties and responsibilities of their office. Employee will continue to be entitled to reimbursement for actual and necessary conference or meeting expenses, as well as reimbursement for all approved travel, mileage, and related expenses that are incurred outside of District boundaries, in accordance with District procedures for District management personnel.

3.7 Employee shall be covered by the District's workers' compensation insurance and liability insurance.

3.8 Employee shall be provided a District credit card to make such business-related purchases as are authorized by District procedures. Misappropriation of said credit card is grounds for automatic termination as outlined in Article 7.

Article 4: Obligations Of District

4.1 District agrees to defend, indemnify and hold Employee harmless against any claims, demands, actions, lawsuits, losses, or damages of any kind or nature arising out of or related to the course and scope of Employee's discharge of their duties pursuant to this Agreement. District may continuously maintain adequate insurance for this purpose throughout the Term.

4.2 District shall provide Employee with the office, equipment, materials, and resources reasonably required by Employee to fulfill their duties, responsibilities, and obligations under this Agreement.

Article 5: Duties And Obligations Of Employee

5.1 Employee shall serve under the primary supervision of the Superintendent or designee, as the Executive Director, Labor and Government Relations. They shall faithfully fulfill the duties and responsibilities of the job description for said position, which may from time to time be modified by the Board of Education.

5.2 All powers and duties which are lawfully delegated to Employee are to be performed and executed by them in accordance with direction from the Superintendent or designee, policies and regulations adopted by the Board, California law, and subject to the approval of the Board.

5.3 Employee shall endeavor to maintain and improve their professional competence by all available means, including subscription to and reading of appropriate periodicals, maintenance of membership in appropriate professional organizations, and attendance at professional meetings at local and state levels. Upon approval of the Superintendent or designee, the expense of said subscriptions, memberships in, and attendance at such professional meetings, is to be at District expense. Employee shall request permission from the Superintendent or designee to attend meetings requiring two (2) or more days away from the County of Sacramento and shall periodically report to the Superintendent or designee their appraisal of any meetings they attend.

5.4 With prior approval of the Superintendent or designee, Employee may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations. These outside professional activities may be performed for consideration, provided they do not interfere with or conflict with Employee's performance of duties under this Employment Contract. It is understood that should such activities cause Employee to be away from their duties on normal workdays and receive outside compensation or honorariums for such activities, such time will be taken as part of their vacation or as unpaid leave.

Article 6: Evaluation

6.1 The Superintendent or designee shall annually evaluate Employee's job performance and the effectiveness of their working relationships with the Superintendent or designee, the Governing Board, other staff, and members of the public. Their evaluation shall be based on the position description for Executive Director, Labor and Government Relations, and upon an annual set of goals established by Employee and agreed upon by the Superintendent or designee, and in accordance with District policies and procedures.

6.2 At the conclusion of each year's annual evaluation, the Superintendent or designee shall determine, in writing, on Employee's evaluation form, whether or not their evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. In the event that the Superintendent determines that the performance of Employee is unsatisfactory in any respect, District shall describe in writing and in reasonable detail specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Superintendent deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to Employee. Employee shall have the right to make a written response to the evaluation, which shall be placed in Employee's personnel file along with the evaluation.

Article 7: Termination Of Employment

7.1 District and Employee agree Employee shall serve at the pleasure and will of the Superintendent.

7.2 This Agreement may be terminated by:

a. Without Cause. Either party may terminate this Agreement without cause upon thirty (30) days' written notice. In the event that the District terminates this Agreement without cause, the District shall pay Employee a severance amount equal to the Employee's monthly salary multiplied by the number of months remaining on the unexpired term of this Agreement. However, in accordance with Government Code section 53260, the maximum severance amount payable shall not exceed an amount equal to twelve (12) months of the Employee's monthly salary, regardless of the number

of months remaining on the unexpired term. This severance allowance shall be available only in cases where the District initiates termination without cause. It shall not apply to termination initiated by the Employee, termination for cause, or nonrenewal at the conclusion of the contract term. As a condition of receiving the severance payment, Employee shall execute a Waiver and Release Agreement that includes a full release of any and all claims, known or unknown, arising out of or in connection with their employment or the termination thereof, including a waiver of rights under California Civil Code section 1542. Employee, as a condition of said payment, shall sign an acknowledgment via a Waiver and Release that Employee has agreed to receive the severance amount in exchange for the aforementioned waivers and release of claims. Any payment made under this section shall be made no later than thirty (30) days after the day Employee executes the aforementioned acknowledgment.

1. I expressly waive the provisions of Section 1542 of the Civil Code of the State of California, and I understand that said Section provides: "A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor."

2. I agree not to institute or cause to be instituted any action in state or federal court, or before any local, state, or federal governmental entity, relating to or arising out of my employment with the District or separation from District employment, including claims based on the Age Discrimination in Employment Act of 1967.

3. I agree not to institute or cause to be instituted any action in state or federal court, or before any local, state, or federal governmental entity, that arises out of or reasonably relates in any manner to my employment with the District or separation of employment with the District including, without limitation, contract or tort claims, claims based on the Fair Employment and Housing Act, Government Code section 12940 et seq., California Labor Code section 132a, 42 U.S.C. section 2000(e) et seq., 29 U.S.C. section 621 et seq., the California Civil Code, the California Government Code, 42 USC Section 1983, Title IX, the Unruh Act, Title VII of the Civil Rights Act of 1964, and the Americans with Disabilities Act of 1990, 42 U.S.C. section 12101 et seq., the Employee Retirement Income Security Act, 29 U.S.C. section 1001 et seq. (except as excluded by law), the Fair Labor Standards Act of 1938, 29 U.S.C. section 201 et seq., the Rehabilitation Act of 1973, 29 U.S.C. section 701 et seq., the False Claims Act, 31 U.S.C. section 3729 et seq., the Family and Medical Leave Act, 29 U.S.C. section 2601 et seq., COBRA, the California Family Rights Act, the Educational Employment Relations Act of 1976, Cal. Govt Code section 3540 et. seq., the Genetic Information Act.

4. I understand the following information, which is required by the Older Workers Benefit Protection Act ("OWBPA"), if legally applicable to me:

(a) I have been advised to consult an attorney regarding this Waiver and Release of Claims ("Waiver and Release") and the terms contained in this Waiver and Release before deciding whether or not to sign it;

(b) I have 21 days from the date this Waiver and Release is presented to me to consider this Waiver and Release and to decide whether to sign it, although I may, in the exercise of my own discretion, sign or reject it at any time before the 21-day period expires, thus waiving the remainder of the 21-day consideration period;

(c) At any time within 7 days after signing this Waiver and Release, I may revoke the waiver and release of Age Discrimination in Employment Act ("ADEA") claims.

(d) The waiver and release of ADEA claims is not effective or enforceable until the 7-day revocation period has passed. If, during the 7-day revocation period, I choose to revoke the waiver and release of claims under this Section 4 of this release, the revocation must be in writing and delivered prior to the expiration of the 7-day period to: San Juan Unified School District, Legal Services, 3738 Walnut Ave. Carmichael, CA 95608.

5. I understand that a revocation of the waiver and release of ADEA claims, if legally applicable to me, will release the District from any obligation to provide me with the severance consideration described herein. This acknowledgment of waiver and release may be signed in counterparts, each of which shall be deemed to be an original, and all of which taken together shall constitute one and the same agreement. Faxed, electronic and/or email signatures shall be acceptable signatures for purposes of binding the parties to the terms of the Waiver and Release.

6. I understand the contents of this release and sign the same voluntarily and without duress.

b. Discharge for Cause. For purposes of this Agreement, "cause" shall mean Employee's (a) conviction (or a nolo contendere plea) to any felony or misdemeanor; (b) dishonesty in performing Employees' duties under this Agreement; (c) repeated and willful misconduct under this Agreement; or (d) willful neglect of Employee's duties under this Agreement; or (e) unsatisfactory performance upon evaluation. The District shall pay Employee a severance amount equal to the Employee's monthly salary multiplied by the number of months remaining on the unexpired term of this Agreement. However, in accordance with Government Code section 53260, the maximum severance amount payable shall not exceed an amount equal to three (3) months of the Employee's monthly salary, regardless of the number of months remaining on the unexpired term. Employee, as a condition of said payment, shall sign an acknowledgment via a Waiver and Release (as outlined in sections 7.2.a.1-6 of this Agreement) that Employee has agreed to receive the severance amount in exchange for the aforementioned waivers and release of claims. Any payment made under this section shall be made no later than thirty (30) days after the day Employee executes the aforementioned acknowledgment.

Prior to final determination by the Superintendent of cause for termination, Employee must have been given thirty (30) calendar days written notice of such possible action, and of the grounds therefore, and a reasonable opportunity to be heard by the Superintendent in the way of explanation or defense. In the event that such termination is determined by the Superintendent (or later adjudicated) to be "without cause," the sole remedy shall be to make Employee whole in salary and benefits pursuant to 7.2.a above.

7.3 Retirement of Employee. Where Employee elects to retire, this Agreement is hereby terminated. Employee will be paid in accordance with the applicable retirement plan and structure established at the time of Employee's retirement.

7.4 Death or Disability of Employee. For purposes of this Agreement, "disability" means Employee's inability, by reason of physical or mental infirmity or both, to perform the duties contemplated under this Agreement with or without reasonable accommodation for a period of 120 consecutive days or 150 workdays in the aggregate in a consecutive twelve (12) month period. "Disability" shall be determined by

a licensed physician acceptable to District and Employee. The physician's fee shall be paid by District. Any termination for disability shall not prejudice any rights under any disability policies benefiting Employee.

7.5 Pursuant to Education Code section 35031, Employee shall be provided written notice at least forty-five (45) days in advance of the expiration of the Term if Employee is not to be reemployed.

Employee initials acknowledging termination clauses: DT

Article 8: GENERAL PROVISIONS

8.1 All notices required to be given under this Agreement shall be delivered via hand delivery, first class mail, or email as follows:

To District: Melissa Bassanelli, Superintendent
3738 Walnut Avenue
Carmichael, CA 95608

To Employee: Daniel Thigpen
[redacted]

The Superintendent or Employee may change the designated address for the giving of notices by providing to the other amended notice information in writing.

8.2 Any controversy between District and Employee involving the construction or application of any of the terms, provisions, or conditions of this Agreement shall, on the written request of either party served on the other, be submitted to binding arbitration. Arbitration shall comply with and be governed by the provisions of the California Arbitration Act. District and Employee shall agree on the selection of one person to hear and determine the dispute. If the parties are unable to agree on a single arbitrator to hear the dispute, they shall obtain a list of arbitrators from the American Arbitration Association and select the arbitrator by alternative strike method. The arbitration shall be governed by the California Arbitration Act, Code of Civil Procedure section 1280 et seq.

8.3 "Year" as used in this Agreement means a fiscal year, July 1 through and including June 30, unless stated otherwise. "Day" or "days" as used in this Agreement means calendar days unless stated otherwise.

8.4 No waiver of any rights or obligations under this Agreement may occur unless provided in writing.

8.5 This Agreement constitutes the entire agreement between District and Employee concerning the subject matter of this Agreement. Any prior agreements or understandings between District and Employee concerning the same subject matter not contained within this Agreement are null and void. Where this agreement terminates in time or by operation of law, where there is not a new agreement in effect, this agreement will remain in place in the interim.

8.6 This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Board.

8.7 If, during the Term, it is found that a specific clause of this Agreement is illegal under Federal or State law, the remainder of this Agreement not affected by such a ruling shall remain in force.

8.8 This Agreement may be modified or extended only in writing and must be signed by District and Employee.

8.9 This Agreement shall be effective upon execution by Employee and the President and Secretary of the Board of Education. This Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by either of the parties and, notwithstanding any statute or regulations to the contrary (including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom), this Agreement shall legally bind the signing party and the receiving party may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received. This section constitutes a waiver by each party of the requirements and constraints on electronic signatures found in statute and regulations including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom.

SIGNATURES

Daniel Thigpen

Melissa Bassanelli, Superintendent of Schools

Board Ratification Date

Approve As To Form

Fhanysha Gaddis (Jun 9, 2026 15:21:13 PDT)

Fhanysha Gaddis, General Counsel

WAIVER AND RELEASE AGREEMENT

Daniel Thigpen

SAN JUAN UNIFIED SCHOOL DISTRICT WAIVER AND RELEASE AGREEMENT

This Waiver and Release Agreement ("Agreement") is entered into between the San Juan Unified School District ("District") and Daniel Thigpen ("Employee"), collectively referred to as the "Parties."

RECITALS

WHEREAS, Employee currently serves as Chief of Human Resources pursuant to an employment agreement with a current term ending June 30, 2026, including the original Employment Contract effective December 1, 2022, and subsequent addenda extending the term through June 30, 2027; and

WHEREAS, the Parties mutually desire to conclude Employee's current Chief of Human Resources employment agreement effective June 30, 2026, and transition Employee into the position of Executive Director, Labor and Government Relations pursuant to a separate employment agreement approved by the Board of Education; and

WHEREAS, the Parties desire to resolve fully and finally any and all matters relating to Employee's prior employment agreement and transition of assignment.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

1. TERMINATION OF PRIOR CONTRACT

The Parties mutually agree that Employee's current employment agreement as Chief of Human Resources shall terminate effective June 30, 2026. Employee voluntarily accepts appointment to the position of Executive Director, Labor and Government Relations, effective July 1, 2026, pursuant to a separate employment agreement.

2. RELEASE OF CLAIMS

Employee, on behalf of himself, his heirs, representatives, successors, and assigns, fully and forever releases and discharges the District, its Board of Education, officers, employees, agents, attorneys, insurers, successors, and assigns from any and all claims, demands, liabilities, causes of action, obligations, damages, or rights of any nature whatsoever, whether known or unknown, suspected or unsuspected, arising out of or relating in any way to Employee's employment with the District through June 30, 2026. This release includes, but is not limited to, any claims arising under Title VII of the Civil Rights Act of 1964, the California Fair Employment and Housing Act, the Americans with Disabilities Act, the Family and Medical Leave Act, the California Family Rights Act, the Age Discrimination in Employment Act, the California Labor Code, Government Code section 12940 et seq., Education Code section 200 et seq., and any other federal, state, or local law, regulation, or ordinance relating to employment, discrimination, retaliation, wages, compensation, benefits, leave, penalties, attorney's fees, contract claims, tort claims, or common law claims.

3. CIVIL CODE SECTION 1542 WAIVER

Employee expressly waives the provisions of Section 1542 of the California Civil Code, which provides:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY."

Employee acknowledges that he may later discover claims or facts different from or in addition to those presently known or believed to be true regarding the matters released herein, and Employee agrees that this Agreement shall remain effective in all respects notwithstanding such different or additional facts.

4. ACKNOWLEDGMENTS

Employee acknowledges and agrees that:

A. He has carefully read and fully understands all provisions of this Agreement;

B. He has been advised of and has had the opportunity to consult with legal counsel regarding this Agreement;

C. He enters into this Agreement knowingly, voluntarily, and without coercion or duress;

D. This Agreement does not constitute an admission of liability or wrongdoing by the District;

E. The District has fulfilled all obligations owed to Employee through the effective date of this Agreement.

5. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties concerning the subject matter herein and supersedes all prior negotiations or understandings related thereto.

6. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

7. EFFECTIVE DATE

This Agreement shall become effective upon execution by both Parties and ratification by the Board of Education.

Date: 6-9-26

Daniel Thigpen

Date: 6/11/26

Melissa Bassanelli Superintendent

San Juan Unified School District

Approved by the Board of Education: June 23, 2026

Approve As To Form

Fhanysha Gaddis (Jun 10, 2026 12:15:12 PDT)

Fhanysha Gaddis General Counsel

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.10**

MEETING DATE: **06/23/2026**

SUBJECT: **Cabinet Contract (Gaddis) - 8:20 p.m.**

DEPARTMENT: Administration

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve the employment contract and related waiver for the Interim Chief of Human Resources covering the 2026/27 school year.

RATIONALE/BACKGROUND:
Per current legislation, the Interim Chief, Human Resources employment contract and related waiver for Cloris Henry, Ed.D., must be brought to the board for approval.

ATTACHMENT(S):
1. Contract - Interim Chief of Human Resources
2. Waiver and Release - Henry

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
N/A

PREPARED BY: Fhanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT

EMPLOYMENT CONTRACT

Interim Chief, Human Resources

This Employment Contract is made and entered into effective June 10, 2026, by and between the Board of Education, a local public entity pursuant to Government Code section 811.2, San Juan Unified School District, located in Sacramento County, State of California, hereinafter referred to as "Board" or "District," and an individual, Cloris Henry hereinafter referred to as "Employee."

The District and Employee mutually agree as follows:

Article 1: Acceptance of Employment and Term of Contract

1.1 The District hereby employs Employee as Interim Chief, Human Resources, subject to the terms and conditions stated herein. Employee hereby accepts such employment and agrees to perform the duties of said office during the term of this Employment Contract.

1.2 The term of this Employment Contract ("Agreement") shall commence on July 1, 2026, and shall expire on June 30, 2027, unless extended in writing by mutual agreement of the District and the Employee as outlined in section 7.5 of this Agreement. Notwithstanding the foregoing, in the event this Agreement expires and a successor agreement has not been executed, the terms and conditions of this Agreement shall remain in full force and effect until such time as the parties enter into a new written agreement, as allowable under Education Code section 35031, or unless earlier terminated in accordance with Article 7 of this Agreement.

1.3 Employee's work year shall be 245 workdays.

Article 2: Compensation

2.1 Employee shall be paid in accordance with board approved salary schedule.

2.2 The Parties acknowledge that salary increases within the District may occur from time to time. Within the sole discretion of the Superintendent, and without obligation, the Superintendent may apportion a percentage of such salary increases to this position. Any such adjustment shall be made with the intent to maintain competitiveness within the relevant job market and to support employee retention. This provision does not constitute a guarantee of any salary increase and shall not be construed as creating a vested right to any such increase.

2.3 Employee is entitled to longevity as outlined by board approved salary schedule.

2.4 District shall have the right and obligation to deduct or withhold from compensation as applicable for federal, state and local income taxes and Social Security taxes or as required by law.

Article 3: Fringe Benefits

3.1 District shall fund its (the employer's) portion of CalPERS or CalSTRS retirement based upon the salary herein, as applicable to the employee.

3.2. Employee shall be entitled to twenty (20) annual vacation days with pay. Employee is encouraged to take all vacation days during the year in which such days are earned. Employee shall obtain approval from Superintendent or designee prior to taking vacation days. Unused vacation days will be administered in

accordance with Board Policy 4362.1 and Administrative Regulation 4313.9, which permit no more than forty (40) days' vacation to carry over into next year. Employee shall be entitled to full compensation for any remaining unused and uncompensated vacation at the salary rate then in effect. Employee is entitled to any holidays designated by the Board of Education as days on which the District office is closed, and any other holidays granted generally to twelve (12) month District management personnel.

3.3 Employee shall be entitled to accrue paid sick leave at the rate of 1.0 days per month, up to a maximum of 12 days per year. If Employee does not utilize the total amount of accrued sick leave authorized during any year, Employee may carry over the unused sick leave to sick leave in the subsequent year. This accrual shall be prorated based on any changes in Employee's FTE.

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3.7 Employee shall be covered by the District's workers' compensation insurance and liability insurance.

3.8 Employee shall be provided a District credit card to make such business-related purchases as are authorized by District procedures. Misappropriation of said credit card is grounds for automatic termination as outlined in Article 7.

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4.1 District agrees to defend, indemnify and hold Employee harmless against any claims, demands, actions, lawsuits, losses, or damages of any kind or nature arising out of or related to the course and scope of Employee's discharge of their duties pursuant to this Agreement. District may continuously maintain adequate insurance for this purpose throughout the Term.

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5.2 All powers and duties which are lawfully delegated to Employee are to be performed and executed by them in accordance with direction from the Superintendent or designee, policies and regulations adopted by the Board, California law, and subject to the approval of the Board.

5.3 Employee shall endeavor to maintain and improve their professional competence by all available means, including subscription to and reading of appropriate periodicals, maintenance of membership in appropriate professional organizations, and attendance at professional meetings at local and state levels. Upon approval of the Superintendent or designee, the expense of said subscriptions, memberships in, and attendance at such professional meetings, is to be at District expense. Employee shall request permission from the Superintendent or designee to attend meetings requiring two (2) or more days away from the County of Sacramento and shall periodically report to the Superintendent or designee their appraisal of any meetings they attend.

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6.1 The Superintendent or designee shall annually evaluate Employee's job performance and the effectiveness of their working relationships with the Superintendent or designee, the Governing Board, other staff, and members of the public. Their evaluation shall be based on the position description for Chief, Human Resources and upon an annual set of goals established by Employee and agreed upon by the Superintendent or designee, and in accordance with District policies and procedures.

6.2 At the conclusion of each year's annual evaluation, the Superintendent or designee shall determine, in writing, on Employee's evaluation form, whether or not their evaluation is "satisfactory" or "unsatisfactory" so that a clear and affirmative decision is made. In the event that the Superintendent determines that the performance of Employee is unsatisfactory in any respect, District shall describe in writing and in reasonable detail specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Superintendent deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to Employee. Employee shall have the right to make a written response to the evaluation, which shall be placed in Employee's personnel file along with the evaluation.

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1. I expressly waive the provisions of Section 1542 of the Civil Code of the State of California, and I understand that said Section provides: "A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor."

2. I agree not to institute or cause to be instituted any action in state or federal court, or before any local, state, or federal governmental entity, relating to or arising out of my employment with the District or separation from District employment, including claims based on the Age Discrimination in Employment Act of 1967.

3. I agree not to institute or cause to be instituted any action in state or federal court, or before any local, state, or federal governmental entity, that arises out of or reasonably relates in any manner to my employment with the District or separation of employment with the District including, without limitation, contract or tort claims, claims based on the Fair Employment and Housing Act, Government Code section 12940 et seq., California Labor Code section 132a, 42 U.S.C. section 2000(e) et seq., 29 U.S.C. section 621 et seq., the California Civil Code, the California Government Code, 42 USC Section 1983, Title IX, the Unruh Act, Title VII of the Civil Rights Act of 1964, and the Americans with Disabilities Act of 1990, 42 U.S.C. section 12101 et seq., the Employee Retirement Income Security Act, 29 U.S.C. section 1001 et seq. (except as excluded by law), the Fair Labor Standards Act of 1938, 29 U.S.C. section 201 et seq., the Rehabilitation Act of 1973, 29 U.S.C. section 701 et seq., the False Claims Act, 31 U.S.C. section 3729 et seq., the Family and Medical Leave Act, 29 U.S.C. section 2601 et seq., COBRA, the California Family Rights Act, the Educational Employment Relations Act of 1976, Cal. Govt Code section 3540 et. seq., the Genetic Information Act.

4. I understand the following information, which is required by the Older Workers Benefit Protection Act ("OWBPA"), if legally applicable to me:

(a) I have been advised to consult an attorney regarding this Waiver and Release of Claims ("Waiver and Release") and the terms contained in this Waiver and Release before deciding whether or not to sign it;

(b) I have 21 days from the date this Waiver and Release is presented to me to consider this Waiver and Release and to decide whether to sign it, although I may, in the exercise of my own discretion, sign or reject it at any time before the 21-day period expires, thus waiving the remainder of the 21-day consideration period;

(c) At any time within 7 days after signing this Waiver and Release, I may revoke the waiver and release of Age Discrimination in Employment Act ("ADEA") claims.

(d) The waiver and release of ADEA claims is not effective or enforceable until the 7-day revocation period has passed. If, during the 7-day revocation period, I choose to revoke the waiver and release of claims under this Section 4 of this release, the revocation must be in writing and delivered prior to the expiration of the 7-day period to: San Juan Unified School District, Legal Services, 3738 Walnut Ave. Carmichael, CA 95608.

5. I understand that a revocation of the waiver and release of ADEA claims, if legally applicable to me, will release the District from any obligation to provide me with the severance consideration described herein. This acknowledgment of waiver and release may be signed in counterparts, each of which shall be deemed to be an original, and all of which taken together shall constitute one and the same agreement. Faxed, electronic and/or email signatures shall be acceptable signatures for purposes of binding the parties to the terms of the Waiver and Release.

6. I understand the contents of this release and sign the same voluntarily and without duress.

b. Discharge for Cause. For purposes of this Agreement, "cause" shall mean Employee's (a) conviction (or a nolo contendere plea) to any felony or misdemeanor; (b) dishonesty in performing Employees' duties under this Agreement; (c) repeated and willful misconduct under this Agreement; or (d) willful neglect of Employee's duties under this Agreement; or (e) unsatisfactory performance upon evaluation. The District shall pay Employee a severance amount equal to the Employee's monthly salary multiplied by the number of months remaining on the unexpired term of this Agreement. However, in accordance with Government Code section 53260, the maximum severance amount payable shall not exceed an amount equal to three (3) months of the Employee's monthly salary, regardless of the number of months remaining on the unexpired term. Employee, as a condition of said payment, shall sign an acknowledgment via a Waiver and Release (as outlined in sections 7.2.a.1-6 of this Agreement) that Employee has agreed to receive the severance amount in exchange for the aforementioned waivers and release of claims. Any payment made under this section shall be made no later than thirty (30) days after the day Employee executes the aforementioned acknowledgment.

Prior to final determination by the Superintendent of cause for termination, Employee must have been given thirty (30) calendar days written notice of such possible action, and of the grounds therefore, and a reasonable opportunity to be heard by the Superintendent in the way of explanation or defense. In the event that such termination is determined by the Superintendent (or later adjudicated) to be "without cause," the sole remedy shall be to make Employee whole in salary and benefits pursuant to 7.2.a above.

7.3 Retirement of Employee. Where Employee elects to retire, this Agreement is hereby terminated. Employee will be paid in accordance with the applicable retirement plan and structure established at the time of Employee's retirement.

7.4 Death or Disability of Employee. For purposes of this Agreement, "disability" means Employee's inability, by reason of physical or mental infirmity or both, to perform the duties contemplated under this Agreement with or without reasonable accommodation for a period of 120 consecutive days or 150 workdays in the aggregate in a consecutive twelve (12) month period. "Disability" shall be determined by a licensed physician acceptable to District and Employee. The physician's fee shall be paid by District. Any termination for disability shall not prejudice any rights under any disability policies benefiting Employee.

7.5 Pursuant to Education Code section 35031, Employee shall be provided written notice at least forty-five (45) days in advance of the expiration of the Term if Employee is not to be reemployed.

Employee initials acknowledging termination clauses: _____

Article 8: GENERAL PROVISIONS

8.1 All notices required to be given under this Agreement shall be delivered via hand delivery, first class mail, or email as follows:

To District: Melissa Bassanelli, Superintendent
3738 Walnut Avenue
Carmichael, CA 95608

To Employee: Cloris Henry
[redacted]

The Superintendent or Employee may change the designated address for the giving of notices by providing to the other amended notice information in writing.

8.2 Any controversy between District and Employee involving the construction or application of any of the terms, provisions, or conditions of this Agreement shall, on the written request of either party served on the other, be submitted to binding arbitration. Arbitration shall comply with and be governed by the provisions of the California Arbitration Act. District and Employee shall agree on the selection of one person to hear and determine the dispute. If the parties are unable to agree on a single arbitrator to hear the dispute, they shall obtain a list of arbitrators from the American Arbitration Association and select the arbitrator by alternative strike method. The arbitration shall be governed by the California Arbitration Act, Code of Civil Procedure section 1280 et seq.

8.3 "Year" as used in this Agreement means a fiscal year, July 1 through and including June 30, unless stated otherwise. "Day" or "days" as used in this Agreement means calendar days unless stated otherwise.

8.4 No waiver of any rights or obligations under this Agreement may occur unless provided in writing.

8.5 This Agreement constitutes the entire agreement between District and Employee concerning the subject matter of this Agreement. Any prior agreements or understandings between District and Employee concerning the same subject matter not contained within this Agreement are null and void. Where this agreement terminates in time or by operation of law, where there is not a new agreement in effect, this agreement will remain in place in the interim.

8.6 This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Board.

8.7 If, during the Term, it is found that a specific clause of this Agreement is illegal under Federal or State law, the remainder of this Agreement, not affected by such a ruling, shall remain in force.

8.8 This Agreement may be modified or extended only in writing and must be signed by District and Employee.

8.9 This Agreement shall be effective upon execution by Employee and the President and Secretary of the Board of Education. This Agreement may be executed and delivered by facsimile or other electronic signature (including portable document format) by either of the parties and, notwithstanding any statute or regulations to the contrary (including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom), this Agreement shall legally bind the signing party and the receiving party may rely on the receipt of such document so executed and delivered electronically or by facsimile as if the original had been received. This section constitutes a waiver by each party of the requirements and constraints on electronic signatures found in statute and regulations including, but not limited to, Government Code section 16.5 and the regulations promulgated therefrom.

SIGNATURES

Cloris M. Henry, Ed.D.

Melissa Bassanelli, Superintendent of Schools

_____

Board Ratification Date

Approved As To Form

06/10/2020

Fhanysha Gaddis, General Counsel

WAIVER AND RELEASE AGREEMENT

Dr. Cloris Henry

SAN JUAN UNIFIED SCHOOL DISTRICT WAIVER AND RELEASE AGREEMENT

This Waiver and Release Agreement ("Agreement") is entered into between the San Juan Unified School District ("District") and Dr. Cloris Henry ("Employee"), collectively referred to as the "Parties."

RECITALS

WHEREAS, Employee currently serves as Senior Director, Human Resources pursuant to an employment agreement effective August 18, 2025, and continuing through June 30, 2027; and

WHEREAS, the Parties mutually desire to conclude Employee's current Senior Director, Human Resources employment agreement effective June 30, 2026, and transition Employee into the position of Interim Chief of Human Resources effective July 1, 2026, pursuant to a separate employment agreement approved by the Board of Education; and

WHEREAS, the Parties desire to resolve fully and finally any and all matters relating to Employee's prior employment agreement and transition of assignment.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

1. TERMINATION OF PRIOR CONTRACT

The Parties mutually agree that Employee's current employment agreement as Senior Director, Human Resources shall terminate effective June 30, 2026. Employee voluntarily accepts appointment to the position of Interim Chief of Human Resources effective July 1, 2026, pursuant to a separate employment agreement.

2. RELEASE OF CLAIMS

Employee, on behalf of herself, her heirs, representatives, successors, and assigns, fully and forever releases and discharges the District, its Board of Education, officers, employees, agents, attorneys, insurers, successors, and assigns from any and all claims, demands, liabilities, causes of action, obligations, damages, or rights of any nature whatsoever, whether known or unknown, suspected or unsuspected, arising out of or relating in any way to Employee's employment with the District through June 9, 2026. This release includes, but is not limited to, any claims arising under Title VII of the Civil Rights Act of 1964, the California Fair Employment and Housing Act, the Americans with Disabilities Act, the Family and Medical Leave Act, the California Family Rights Act, the Age Discrimination in Employment Act, the California Labor Code, Government Code section 12940 et seq., Education Code section 200 et seq., and any other federal, state, or local law, regulation, or ordinance relating to employment, discrimination, retaliation, wages, compensation, benefits, leave, penalties, attorney's fees, contract claims, tort claims, or common law claims.

3. CIVIL CODE SECTION 1542 WAIVER

Employee expressly waives the provisions of Section 1542 of the California Civil Code, which provides:

"A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY."

Employee acknowledges that she may later discover claims or facts different from or in addition to those presently known or believed to be true regarding the matters released herein, and Employee agrees that this Agreement shall remain effective in all respects notwithstanding such different or additional facts.

4. ACKNOWLEDGEMENTS

Employee acknowledges and agrees that:

A. She has carefully read and fully understands all provisions of this Agreement;

B. She has been advised of and has had the opportunity to consult with legal counsel regarding this Agreement;

C. She enters into this Agreement knowingly, voluntarily, and without coercion or duress;

D. This Agreement does not constitute an admission of liability or wrongdoing by the District;

E. The District has fulfilled all obligations owed to Employee through the effective date of this Agreement.

5. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties concerning the subject matter herein and supersedes all prior negotiations or understandings related thereto.

6. GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

7. EFFECTIVE DATE

This Agreement shall become effective upon execution by both Parties and ratification by the Board of Education.

Cloris Henry

Date: 6.10.26

Melissa Bassanelli, Superintendent of Schools
San Juan Unified School District

Date: 6/11/26

Approved by the Board of Education: June 23, 2026

Approve As To Form

06|10|2026

Fhanysha Gaddis, General Counsel

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.11**

MEETING DATE: **06/23/2026**

SUBJECT: **Cabinet Salary Schedule (Allen) - 8:25 p.m.**

DEPARTMENT: Administration

ACTION REQUESTED:
Action: The superintendent is recommending that the board approve a revision to the cabinet salary schedule.

RATIONALE/BACKGROUND:
Under an upcoming cabinet restructure, the position of Executive Director for Labor and Government Relations will be utilized and the position of Senior Director of Human Resources will be removed.

ATTACHMENT(S):
1. 2026/27 Cabinet Salary Schedule

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
This change represents a $19,534 increased cost to the district in 2026/27 compared to 2025/26.

PREPARED BY: Trent Allen, APR, Chief of Staff

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

San Juan Unified School District
Cabinet Salary Schedule
2026-2027

Superintendent's Cabinet	Paid Days	Daily Rate	Annual Salary
Superintendent of Schools	**245***	**$ 1,600.33**	**$ 392,080.00**
Deputy Superintendent Schools and Student Support	**245***	**$ 1,135.29**	**$ 278,147.00**
General Counsel	**245***	**$ 1,057.14**	**$ 259,000.00**
Chief Financial Officer	**245***	**$ 1,014.74**	**$ 248,611.00**
Chief of Human Resources	**245***	**$ 1,014.74**	**$ 248,611.00**
Chief Operations Officer	**245***	**$ 1,014.74**	**$ 248,611.00**
Chief of Staff	**245***	**$ 1,014.74**	**$ 248,611.00**
Assistant Superintendent Educational Services	**245***	**$ 893.88**	**$ 219,000.00**
Assistant Superintendent Secondary Education and Programs	**245***	**$ 893.88**	**$ 219,000.00**
Assistant Superintendent Elementary Education and Programs	**245***	**$ 893.88**	**$ 219,000.00**
Executive Director Labor and Government Relations	**245***	**$ 893.88**	**$ 219,000.00**
Senior Director Technology Services	**245***	**$ 836.73**	**$ 205,000.00**

***Vacation dates accrued**

Anniversary / Longevity Increment Steps
For credit toward and anniversary increment, a manager must have worked 75% of each school year.
1. Two percent (2%) of base salary after 9 years of completed service in San Juan Unified School District.
2. Four percent (4%) of the base salary after 14 years of completed service in the San Juan Unified School District (the 4% includes the year 9 increment)
3. Six percent (6%) of the base salary after 19 years of completed service in the San Juan Unified School District (the 6% includes the 9 year and 14 year increments)
4. Eight percent (8%) of the base salary after 24 years of completed service in the San Juan Unified School District (the 8% includes the 9 year, 14 year, and 19 year increments)

Board Approved: TBD

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I.12**

MEETING DATE: **06/23/2026**

SUBJECT: **Board Bylaw Review Subcommittee Formation (Gaddis) - 8:30 p.m.**

DEPARTMENT: Legal Services

ACTION REQUESTED:
Action: The superintendent is recommending that the board authorize the formation of an ad hoc subcommittee and staff liaison to evaluate potential updates to board bylaws and provide recommendations for board consideration.

RATIONALE/BACKGROUND:
The Board of Education has expressed an interest in conducting a comprehensive review of board governance practices, trustee roles and responsibilities, attendance expectations, accountability measures, governance structures, and trustee compensation to ensure continued alignment with applicable law, board policies and bylaws, the Board Governance Handbook, and governance best practices.

The proposed review would include consideration of board bylaws and governance documents related to board member authority, governance responsibilities, attendance, public communications, conflicts of interest, committee participation, board leadership roles, board self-evaluation, and trustee compensation. The review would also include an examination of governance practices utilized by comparable California school districts and consideration of whether revisions or clarifications are warranted to strengthen governance expectations, accountability measures, governance protocols, training opportunities, attendance practices, and board leadership structures.

Pursuant to Government Code section 54952(b), the board president may establish an ad hoc advisory committee composed solely of less than a quorum of the board for a limited purpose and duration. Such committees are advisory in nature and exempt from certain Brown Act requirements applicable to standing committees.

Any recommendations would be presented to the Board of Education at a future public meeting following completion of the committee's work.

ATTACHMENT(S):
1. Proposed Scope - Ad Hoc Committee

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 06/15/2026

FISCAL IMPACT:
Potential fiscal impact associated with any future board action regarding trustee compensation increase pursuant to Education Code section 35120, as amended.

PREPARED BY: Fhanysha Clark Gaddis, J.D., MPP, General Counsel

APPROVED BY: Melissa Bassanelli, Superintendent of Schools

PROPOSED SCOPE OF REVIEW– AD HOC COMMITTEE ON TRUSTEE COMPENSATION, ATTENDANCE, AND GOVERNANCE PRACTICES

Purpose

The purpose of the Ad Hoc Committee is to review trustee compensation, attendance expectations, governance practices, Board member roles and responsibilities, and accountability measures to ensure alignment with applicable law, Board policies and bylaws, the Governance Handbook, and governance best practices.

Scope of Review

The Committee may:

1. Review Trustee Compensation
    1. Review current trustee compensation pursuant to Education Code section 35120, including recent statutory amendments.
    2. Review trustee compensation practices utilized by comparable California school districts.
    3. Review Board Bylaw 9250 – Remuneration, Reimbursement and Other Benefits.
    4. Consider whether revisions to Board Bylaw 9250 are appropriate and provide revised language regarding the same.
2. Review Attendance Expectations
    1. Review existing attendance provisions contained in Board Bylaw 9250.
    2. Review attendance expectations for regular Board meetings, special Board meetings, Board workshops, Board-appointed committees, and Board liaison assignments.
    3. Review Board Bylaw 9320 – Meetings and Notices and Board Bylaw 9323 – Meeting Conduct.
    4. Consider whether additional attendance reporting, public accountability measures, or governance expectations should be recommended.
3. Review Governance Roles and Responsibilities
    1. Review Board Bylaw 9000 – Role of the Board.
    2. Review Board Bylaw 9200 – Limits of Board Member Authority.
    3. Review Board Bylaw 9010 – Public Statements.
    4. Review Board Bylaw 9270 – Conflict of Interest.

5. Review applicable provisions of the Governance Handbook regarding trustee conduct, requests for information, communications with staff, complaint handling, and interactions with the Superintendent.
6. Review expectations regarding trustee communications with district staff and the Superintendent as related to matters as part of their official capacity as trustee versus community members and/or parents.
7. Review the distinction between governance responsibilities and administrative responsibilities.
8. Consider whether clarifying revisions to Board policies, bylaws, or governance protocols are warranted.

4. Review Accountability Measures
    1. Review Board Bylaw 9400 – Board Self-Evaluation.
    2. Review existing governance practices and mechanisms available to address noncompliance with Board bylaws, governance protocols, Governance Handbook expectations, and Board norms.
    3. Review governance best practices utilized by other California school districts.
    4. Consider whether recommendations regarding governance training, annual affirmations, attendance reporting, committee assignments, officer eligibility, board self-evaluation, governance protocols, censure procedures, or other accountability measures should be presented to the Board.
    5. Consider whether revisions to the Governance Handbook are warranted to provide greater clarity regarding Board expectations and accountability.
5. Review Board Governance Structure
    1. Review the Board's current use of standing committees, ad hoc committees, liaison assignments, and officer positions.
    2. Review Board Bylaw 9130 – Board Committees and Board Bylaw 9140 – Board Representatives.
    3. Consider whether governance expectations should be tied to eligibility for officer positions, committee appointments, liaison assignments, or other Board leadership opportunities.
6. Solicit Information and Feedback
    1. Receive information from district administration, legal counsel, California School Boards Association (CSBA) resources, and other governance experts as appropriate.

2. Review governance materials and practices from comparable California school districts.
3. Consider CSBA Governance Standards and Masters in Governance resources as appropriate.

Recommendations

The Committee shall return to the Board of Education with any recommendations for consideration and possible adoption. Recommendations may include but are not limited to: revisions to the Governance Handbook, Board governance protocols, Board bylaws, attendance expectations, accountability measures, governance training expectations, Board leadership eligibility criteria, or trustee compensation practices.

Timeline

The Committee shall begin its work in Fall 2026 and report its recommendations to the Board of Education at a future public meeting following completion of its review.

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2026-2027

AUGUST 11

Student Discipline – R	Oaxaca
Public Hearing: New Pacific Charter Material Revision – PH/A	Oaxaca
Public Hearing: Conveyance of Easement at San Juan HS to SMUD – PH/A [Discussed 06/23/26]	Camarda
Williams Complaint Report – R	Gaddis
*Ratification of Committee Members – A	Board

AUGUST 25

2026-2027 Start of School – R	Dale
Declaration of Need for Fully Qualified Educators – A	Henry
*Proposition 28 Annual Report – A	Dale
*Choices Charter School Proposition 28 Annual Report – A	Oaxaca

SEPTEMBER 8

Meet and Greet *(before board meeting)*	Henry
Summer Learning Update – R	Schnepp/Townsend-Snider
2025-2026 Unaudited Actuals and 2026-2027 Revised Budget – A	Ryan
Biennial Review Board Bylaw/Exhibit 9270 Conflict of Interest – D	Gaddis
CSBA Directors-at-Large Nominations – D/A	Board
*Revised CIF Superintendent Designation of Representatives 2026-2027 – A	Schnepp
*Resolution: GANN Limit – A	Ryan

SEPTEMBER 22

Recognition: Week of the School Administrator (Oct. 11-17) – A	Henry
Public Hearing/Resolution: Sufficiency of Textbooks and Instructional Materials – A	Dale
*Biennial Review Board Bylaw/Exhibit 9270 Conflict of Interest – A [Discussed 09/08/26]	Gaddis
*Consolidated Application 2026-2027 – A	Oaxaca

D=discussion; A=action; *=consent; R=report; PC=public comment; PH=public hearing