Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the office of the superintendent at least two days before the meeting date. Documents related to an agenda item that have been distributed to the Board less than 72 hours before a regular meeting will be available for public viewing at the Delhi Unified School District Office, 9716 Hinton Avenue, Delhi, California or on the district website. www.delhiusd.org

DELHI UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
REGULAR MEETING AGENDA

TUESDAY, SEPTEMBER 8, 2026
CLOSED SESSION - 6:00 P.M. - OPEN SESSION - 7:00 P.M.
DELHI EDUCATIONAL PARK - DELHI MIDDLE SCHOOL GYMNAISUM
16881 Schendel Ave., Delhi, CA 95315
www.delhiusd.org

Note: Community Members can attend the meeting in-person, or view and participate remotely using the links and phone number below. To join the meeting in English: Google Meet Link: https://meet.google.com/iwy-sckg-svp
Phone Numbers: 1-650-457-1267 PIN: 342 822 919# For in person Spanish interpretations, please contact the Senior Executive Assistant to the Superintendent by Friday before the meeting.

A. CALL TO ORDER

1. Roll Call

B. CLOSED SESSION

If action(s) required by the Brown Act are taken in Closed Session, the voting on that/those action(s) will be announced in Open Session. Actions required by the Brown Act that must be taken in public will be done when returning to Open Session. The public is invited to comment on identified items prior to adjournment into Closed Session.

1. Conference with Labor Negotiator - Government Code Section 54957.6
   Agency Negotiator: Isaias Rumayor Jr, Ed. D, Director of Human Resources
   No Action Anticipated.

2. Public Employee Discipline, Dismissal/Release - Government Code Section 54957
   No Action Anticipated
3. Site and District Level Administrators - Government Code Section 54957
   Management
   No Action Anticipated

4. Public Employee - Government Code Section 54957
   Superintendent
   No Action Anticipated

5. Student Readmission following Expulsion - Education Code 48916
   Case No. 2526-03
   Action Anticipated

C. OPENING BUSINESS

1. Call to Order

2. Roll Call after Closed Session

3. Pledge of Allegiance

4. Report Actions Taken in Closed Session

5. Approval of the September 8, 2026, Regular Board Meeting Agenda

D. PUBLIC PARTICIPATION

At this time, we welcome public participation. This is the opportunity for members of the public to comment on any item that is on the agenda or within the subject matter jurisdiction of the Board.

Please be aware that no action will be taken on any item introduced during the Public Participation portion of the agenda that is not already on the agenda as an action item. In accordance with the Brown Act, the Board cannot engage in dialogue or respond directly to comments made during this time. Individuals are encouraged to follow Board Bylaw 9323 and request items be placed on a future agenda for consideration. Such requests should be made by contacting the Office of the Superintendent at least one week prior to the board meeting.

The Board respects the rights of all community members to praise, criticize, or otherwise discuss matters related to the District's business. However, we kindly ask that individuals speak in a respectful and professional manner to avoid disruption and to ensure the orderly conduct of the meeting in a manner that is consistent with the District's welcoming and professional culture. Complaints against specific District employees should be resolved through the District's Personnel Complaint Procedure. The Board also wishes to inform the public that the right to address the Board does not exempt the speaker from any potential liability for defamation. The Board shall not permit any disturbance or willful interruption of board meetings.

Each speaker will be allowed three (3) minutes to speak, with a maximum of twenty (20) minutes allowed per topic. If consecutive translation is required, additional time will be provided. We kindly ask that you mute your phones at this time. We thank you for attending and welcome you to our meeting.

Any person wishing to address the Board shall:

- Be recognized by the Board President
- Move to the podium,
- State their name,
- And share their comments.

E. PRESENTATIONS

1. Presentation by DTA of Excellence in Action Award
   Presenter: Ted Harris, DTA President

2. Delhi Middle School Student Report
   Presenter: Natalie Fuentes, Student Board Member

3. Delhi High School Student Report
   Presenter: Ana Salinas, Student Board Member

4. Administrative Services Report
   Presenter: Brian Gresham, Senior Director of Administrative Services / Chief Business Official

5. Human Resources Report
   Presenter: Isaias Rumayor Jr., Ed.D., Director of Human Resources

6. Educational Services Report
   Presenter: Jennifer Yacoub, Ed.D., Senior Director of Educational Services / Chief Academic Official

7. Presentation of updated language to Board Policies and Administrative Regulations
   Presenter: Eric Griffin, Superintendent

F. CONSENT AGENDA

1. Approval of August 25, 2026 Regular Board Meeting Minutes
2. Ratification of Accounts Payable Warrants
3. Ratification of Purchase Orders
4. Ratification of Classified Personnel Report
5. Approve Board Policies 1240, 4119.24, 4219.24, 4319.24, 5144.1, 5145.2, 6173, 6173.1, and Administrative Regulations 1240, 1312.4, 5144.1, 5145.2, 6173, 6173.1
   - 4.1. BP 1240 Volunteer Assistance
   - 4.2. AR 1240 Volunteer Assistance
   - 4.3. AR 1312.4 Williams Uniform Complaint Procedures
   - 4.4. BP 4119.24, 4219.24, 4319.24 Maintaining Appropriate Adult-Student Interaction
   - 4.5. BP 5144.1 Suspension and Expulsion/Due Process
   - 4.6. AR 5144.1 Suspension and Expulsion/Due Process
   - 4.7. BP 5145.2 Freedom of Speech/Expression
   - 4.8. AR 5145.2 Freedom of Speech/Expression
   - 4.9. BP 6173 Education for Homeless Children
   - 4.10. AR 6173 Education for Homeless Children
   - 4.11. BP 6173.1 Education for Foster Youth
   - 4.12. AR 6173.1 Education for Foster Youth

G. OLD BUSINESS

1. None.

H. NEW BUSINESS

1. Adoption of Initial Proposals of the Delhi Unified School District to CSEA and its Delhi Chapter 234 for Initial Contract Negotiations
   Staff Report: Isaías Rumayor, Jr., Ed.D., Director of Human Resources

2. Approval of Financial Report 2025-26 Unaudited Actuals
   Staff Report: Brian Gresham, Senior Director of Administrative Services / Chief Business Official

3. Approval of Resolution 09-08-2026-A Gann Limit Calculation
   Staff Report: Brian Gresham, Senior Director of Administrative Services / Chief Business Official

4. Approval of Resolution 09-08-2026-B, Resolution On Excusing Board Member Absence For Purposes Of Monthly Compensation
   Staff Report: Eric Griffin, Superintendent

I. INFORMATION/DISCUSSION

1. Superintendent Report
   Staff Report: Eric Griffin, Superintendent

2. Board Members' Comments

J. ADVANCED PLANNING

Sept 7	Labor Day Holiday - Schools and District Offices Closed
Sept 8	Delhi High School Site Council and ELAC Meeting 4:30
Sept 9	El Capitan Elementary School Second Cup of Coffee 8:30
Sept 11	Schendel Elementary School Picture Day
Sept 11	Delhi High School Powderpuff Game 5:30
Sept 14	Harmony Elementary School Picture Day
Sept 15	Hawk Haven Parent Workshop 8:30
Sept 15	Delhi Middle School Site Council and ELAC meeting 4:30
Sept 16	Delhi High School FFA Fundraiser
Sept 16	Harmony Elementary School Second Cup of Coffee 8:30
Sept 16	PLTI Retreat Day 1
Sept 17	Harmony Elementary School ELAC Meeting 8:30
Sept 17	Harmony Elementary School Site Council Meeting 3:30
Sept 17	Harmony Elementary School Loteria Night 6:00
Sept 22	Delhi USD DELAC 3:30
Sept 23	PLTI Retreat Day 2
Sept 24	Schendel Elementary School Cookies Con Conteh 8:30
Sept 24	Schendel Elementary School Site Council Meeting 3:15
Sept 24	El Capitan Elementary School Site Council Meeting 3:15
Sept 25	Elementary Family Support Counselor Parent Workshop 8:30
Sept 28-30	Delhi High School Southern California College Tour
Sept 29	El Capitan Elementary School Picture Day
Sept 30	PLTI Session 1
Oct 1	MCOE Education in Excellence Award Ceremony 6:30
Oct 2	Schendel Elementary School Loteria Night 5:00
Oct 5	Fall Break - Schools Closed
Oct 6	Delhi High School ASB Blood Drive 8:00-3:00
Oct 9-14	Japanese Exchange Student visit to Delhi High School
Oct 9	Delhi USD Fall LCAP Festival
Oct 12	Elementary Parent Teacher Conference Week
Oct 13	Delhi USD Regular Board Meeting
Oct 16	Delhi High School Homecoming Day | Parade at 9:30 in the morning!

K. CLOSED SESSION (if necessary)

L. RETURN TO OPEN SESSION

1. Call to Order:

2. Report Actions Taken in Closed Session

M. ADJOURNMENT

Las personas que necesiten adaptaciones especiales, incluyendo, pero no limitándose a un intérprete de Lengua de Signos Americana, asientos accesibles o documentación en formatos accesibles, deben contactar con la oficina del superintendente al menos dos días antes de la fecha de la reunión. Los documentos relacionados con un punto del orden del día que hayan sido distribuidos a la Junta menos de 72 horas antes de una reunión ordinaria estarán disponibles para consulta pública en la Oficina del Distrito Escolar Unificado de Delhi, 9716 Hinton Avenue, Delhi, California, o en la página web del distrito. www.delhiusd.org

DISTRITO ESCOLAR UNIFICADO DE DELHI
JUNTA DE EDUCACIÓN
AGENDA DE REUNIONES REGULARES

MARTES 8 DE SEPTIEMBRE DE 2026
SESIÓN CERRADA - 6:00 - SESIÓN ABIERTA - 7:00
PARQUE EDUCATIVO DE DELHI - GIMNASIO DE DELHI MIDDLE SCHOOL
16881 Schendel Ave., Delhi, CA 95315
www.delhiusd.org

Nota: Los miembros de la comunidad pueden asistir a la reunión en persona, o ver y participar de forma remota usando los enlaces y el número de teléfono que aparecen a continuación. Para unirse a la reunión en inglés: Google Meet Enlace: https://meet.google.com/iwy-sckg-svp Números de teléfono: 1-650-457-1267 PIN: 342 822 919# Para intérpretes en español en persona, comuníquese con el Asistente Ejecutivo Principal del Superintendente antes del viernes anterior a la reunión.

A. LLAMADA AL ORDEN

1. Lista de Asistencia

B. SESIÓN CERRADA

Si las acciones requeridas por la Ley Brown se toman en sesión cerrada, la votación sobre esa/esa acción se anunciará en sesión abierta. Las acciones exigidas por la Ley Brown que deban tomarse en público se realizarán al regresar a la sesión abierta. Se invita al público a comentar los puntos identificados antes de que se suspenda la sesión a puerta cerrada.

1. Conferencia con el Negociador Laboral - Sección 54957.6 del Código de Gobierno
   Negociador de la agencia: Isaias Rumayor Jr, Ed. D, Director de Recursos Humanos
   No se espera ninguna acción.

2. Disciplina del Empleado Público, Despido/Liberación - Sección 54957 del Código Gubernamental
   No se espera ninguna acción
3. Administradores a nivel de sitio y distrito - Código de Gobierno Sección 54957
   Gestión
   No se espera ninguna acción

4. Empleados Públicos - Sección 54957 del Código de Gobierno
   Superintendente
   No se espera ninguna acción

5. Readmisión de estudiantes tras la expulsión - Código de Educación 48916
   Caso nº 2526-03
   Acción prevista

C. APERTURA DEL NEGOCIO

1. Llamada al Orden

2. Lista de asistencia después de la sesión cerrada

3. Jura a la Bandera

4. Reportar acciones realizadas en sesión cerrada

5. Aprobación de la agenda de la reunión ordinaria de la Junta del 8 de septiembre de 2026

D. PARTICIPACIÓN PÚBLICA

En este momento, damos la bienvenida a la participación pública. Esta es la oportunidad para que los miembros del público comenten cualquier punto que esté en la agenda o dentro de la jurisdicción de la Junta.

Por favor, tenga en cuenta que no se tomará ninguna medida sobre ningún punto introducido durante la parte de Participación Pública del orden del día que no esté ya en el orden del día como punto de acción. De acuerdo con la Ley Brown, la Junta no puede dialogar ni responder directamente a los comentarios realizados durante este tiempo. Se anima a las personas a seguir el Reglamento 9323 de la Junta y solicitar que los puntos se incluyan en una futura agenda para su consideración. Estas solicitudes deben hacerse contactando con la Oficina del Superintendente al menos una semana antes de la reunión de la junta.

La Junta respeta el derecho de todos los miembros de la comunidad a elogiar, criticar o discutir asuntos relacionados con los asuntos del Distrito. Sin embargo, pedimos amablemente que las personas hablen de manera respetuosa y profesional para evitar interrupciones y garantizar el desarrollo ordenado de la reunión de manera coherente con la cultura acogedora y profesional del Distrito. Las quejas contra empleados específicos del Distrito deben resolverse mediante el Procedimiento de Quejas de Personal del Distrito. La Junta también desea informar al público de que el derecho a dirigirse a la Junta no exime al orador de cualquier posible responsabilidad por difamación. La Junta no permitirá ninguna interrupción ni interrupción intencionada de las reuniones de la junta.

Cada ponente tendrá tres (3) minutos para hablar, con un máximo de veinte (20) minutos por tema. Si se requiere traducción consecutiva, se proporcionará tiempo adicional. Les pedimos amablemente que silencien vuestros teléfonos en este momento. Les agradecemos su asistencia y les damos la bienvenida a nuestra reunión.

Cualquier persona que desee dirigirse a la Junta deberá:

- Ser reconocido por el presidente de la Junta
- Acércate al podio,
- Indica su nombre,
- Y comparte sus comentarios.

E. PRESENTACIONES

1. Entrega del Premio a la Excelencia en la Acción por parte de la DTA
   Presentador: Ted Harris, presidente de la DTA

2. Informe del estudiante de Delhi Middle School
   Presentadora: Natalie Fuentes, miembro de la junta estudiantil

3. Informe del estudiante de Delhi High School
   Presentadora: Ana Salinas, miembro de la Junta Estudiantil

4. Informe de Servicios Administrativos
   Presentador: Brian Gresham, Director Senior de Servicios Administrativos

5. Informe de Recursos Humanos
   Presentador: Isaias Rumayor Jr., Ed.D., Director de Recursos Humanos

6. Informe de Servicios Educativos
   Presentadora: Jennifer Yacoub, Ed.D., Directora Sénior de Servicios Educativos

7. Presentación de lenguaje actualizado a las Políticas y Regulaciones Administrativas de la Junta
   Presentador: Eric Griffin, Superintendente

F. AGENDA DE CONSENTIMIENTO

1. Aprobación del acta de la reunión ordinaria de la Junta del 25 de agosto de 2026
2. Ratificación de órdenes de cuentas a pagar
3. Ratificación de órdenes de compra
4. Ratificación del Informe de Personal Clasificado
5. Aprobar las Políticas de la Junta 1240, 4119.24, 4219.24, 4319.24, 5144.1, 5145.2, 6173, 6173.1 y los Reglamentos Administrativos 1240, 1312.4, 5144.1, 5145.2, 6173, 6173.1
   - 4.1. BP 1240 Asistencia a Voluntarios
   - 4.2. AR 1240 Asistencia Voluntaria
   - 4.3. AR 1312.4 Procedimientos uniformes de quejas de Williams
   - 4.4. BP 4119.24, 4219.24, 4319.24 Mantener una interacción adecuada entre adultos y estudiantes
   - 4.5. BP 5144.1 Suspensión y expulsión/Debido Proceso
   - 4.6. AR 5144.1 Suspensión y expulsión/Debido Proceso
   - 4.7. BP 5145.2 Libertad de Expresión/Libertad de Expresión
   - 4.8. AR 5145.2 Libertad de Expresión/Expresión
   - 4.9. BP 6173 Educación para niños sin hogar
   - 4.10. AR 6173 Educación para niños sin hogar
   - 4.11. BP 6173.1 Educación para jóvenes en acogida
   - 4.12. AR 6173.1 Educación para Jóvenes en Acogida

G. ASUNTOS ANTIGUOS

1. Ninguna.

H. NUEVOS NEGOCIOS

1. Adopción de las Propuestas Iniciales del Distrito Escolar Unificado de Delhi a la CSEA y su Capítulo 234 de Delhi para las negociaciones iniciales del contrato
   Informe del personal: Isaías Rumayor, Jr., Ed.D., Director de Recursos Humanos

2. Aprobación del Informe Financiero 2025-26 Datos Reales No Auditados
   Informe del personal: Brian Gresham, Director Senior de Servicios Administrativos

3. Aprobación de la Resolución 09-08-2026-Un cálculo del límite de Gann
   Informe del personal: Brian Gresham, Director Senior de Servicios Administrativos

4. Aprobación de la Resolución 09-08-2026-B, Resolución sobre la Excusa de la Ausencia de un Miembro de la Junta para fines de Compensación Mensual
   Informe del personal: Eric Griffin, Superintendente

I. INFORMACIÓN

1. Informe del Superintendente
   Informe del personal: Eric Griffin, Superintendente

2. Comentarios de los miembros de la Junta

J. PLANIFICACIÓN AVANZADA

7 de septiembre	Festivo del Día del Trabajo - Escuelas y oficinas del distrito cerradas
8 de septiembre	Consejo de Sitios de Escuelas Secundarias de Delhi y Reunión del ELAC 4:30
9 de septiembre	Segunda taza de café de la Escuela Primaria El Capitan 8:30
11 de septiembre	Día de la Foto de la Escuela Primaria Schendel
11 de septiembre	Partido de Powderpuff de Delhi High School 5:30
14 de septiembre	Día de la Foto de la Escuela Primaria Harmony
15 de septiembre	Taller para Padres de Hawk Haven 8:30
15 de septiembre	Consejo de Sitios de la Escuela Media de Delhi y reunión de ELAC a las 4:30
16 de septiembre	Recaudación de fondos para Delhi FFA
16 de septiembre	Escuela Primaria Harmony Segunda taza de café 8:30
16 de septiembre	Retiro PLTI Día 1
17 de septiembre	Reunión ELAC de la Escuela Primaria Harmony 8:30
17 de septiembre	Reunión del Consejo de Sitios de la Escuela Primaria Harmony 3:30
17 de septiembre	Noche de lotería de la Escuela Primaria Harmony a las 6:00
22 de septiembre	Delhi USD DELAC 3:30
23 de septiembre	Día 2 del retiro PLTI
24 de septiembre	Galletas con Conteh de la Escuela Primaria Schendel 8:30
24 de septiembre	Reunión del Consejo del Sitio de la Escuela Primaria Schendel 3:15
24 de septiembre	Reunión del Consejo de Sitio de la Escuela Primaria El Capitan 3:15
25 de septiembre	Taller para Padres de Orientación de Apoyo Familiar en Primaria 8:30
28-30 de septiembre	Gira universitaria de Delhi High School
29 de septiembre	Día de la Foto de la Escuela Primaria El Capitan
30 de septiembre	Sesión 1 del PLTI
1 de octubre	Ceremonia de Premios a la Educación a la Excelencia MCOE 6:30
2 de octubre	Noche de lotería de la escuela primaria Schendel a las 5:00
5 de octubre	Vacaciones de otoño - Escuelas cerradas
6 de octubre	Campaña de Colecta de Sangre ASB de Delhi High School 8:00-3:00
9-14 de octubre	Visita de estudiantes de intercambio japoneses a Delhi High School
9 de octubre	Festival de Otoño LCAP de Delhi USD
12 de octubre	Semana de la Reunión de Padres y Profesores de las escuelas primarias
13 de octubre	Reunión Ordinaria de la Junta de Delhi USD
16 de octubre	Día de Homecoming de Delhi High School ¡Desfile a las 9:30 de la mañana!

K. SESIÓN CERRADA (si es necesario)

L. VOLVER A LA SESIÓN ABIERTA

1. Llamada al orden:

2. Reportar acciones realizadas en sesión cerrada

M. APLAZIMENTO

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Presentation of updated language to Board Policies and Administrative Regulations**

Presentation

District Goal: **Governance**

Submitted by: **Eric Griffin, Superintendent**

Review: **September 8, 2026**
Approval: **October 13, 2026**

Background:

Board Policies detail the legal requirements and direction by the Board of Trustees, while Administrative Regulations state how the Board Policy will be implemented.

Discussion:

The California School Board Association maintains a database of templates for Board Policies to meet the requirements for changing laws along with templates of supporting Administrative Regulations to successfully implement the Board Policy. CSBA templates show the recommended changes by showing strikethrough on language to remove, new language in red font, and CSBA notes highlighted in light blue to address reasons for changes in board policy (BP), administrative regulation (AR), exhibits (E) and board bylaws (BB) as options available to the district.

The policies below are available for review and will be presented in the final format for board approval at the next scheduled board meeting. All current policies, regulations, and exhibits are updated and viewable on the district website.

Policies fall into various categories:

- 0000. Philosophy, Goals, Objectives and Comprehensive Plans
- 1000. Community Relations
- 2000. Administrative
- 3000. Business and Non Instructional Operations
- 4000. Personnel
- 5000. Students
- 6000. Instruction
- 7000. Facilities
- 9000. Bylaws

There will be times when policies or regulations are grouped together. For example: BP 4140, 4240, 4340 Policies in the 4100s are designated for certificated personnel, 4200s are designated for classified personnel and 4300s are designated for administrative. If the language is the same the policy review will be bundled.

Board Policy, Administrative Regulation, Exhibit, and Bylaws	Last Updated	Action	Reason for Action
BP 0410 Nondiscrimination in District Programs and Activities	12/2024	Review	Added language regarding discrimination and having materials that would be discriminatory. Included is information that prohibits the collection and disclosure of information or

			documents regarding the citizenship or immigration status of students, student family members, and staff
BP 1312.3 Uniform Complaint Procedures	12/2024	Review	New paragraph added: Unlawful discrimination includes district sponsorship of any activity or program that promotes discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220.
AR 1312.3 Uniform Complaint Procedures	12/2024	Review	Information was added to reflect complaints: discriminatory bias in instruction and district-sponsored activities does not require a showing of direct harm to members of a protected group
BP 5020 Parent Rights and Responsibilities	01/2026	Review	Minor changes in the wording.
AR 5020 Parent Rights and Responsibilities	01/2026	Review	Some words were changed and then information was added to reference updated board policy related to volunteer assistance and student records.
BP 5145.3 Nondiscrimination/Harassment	11/2025	Review	A paragraph was added to reflect, the Board prohibits teacher instruction and district-sponsored activities that promote discriminatory bias based on any of the characteristics
AR 5145.3 Nondiscrimination/Harassment	11/2025	Review	Some of the language was updated to reflect Mirabelli v. Bonta, the U.S. The Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use. Because this area of law is complex and still evolving, it is recommended that districts consult counsel when disclosing a student's gender identity or when a parent/guardian objects to the district treating a student in a manner inconsistent with the student's sex.

Why is this what's best for kids?

Up-to-date Board Policies and Administrative Regulations ensure that schools operate legally, safely, and equitably. When policies are current and clearly implemented, staff know exactly what to do, resources are used responsibly, and students receive stable, fair, and high-quality educational experiences.

Financial Implication: None

Recommendation: Informational

Policy 0410: Nondiscrimination In District Programs And Activities
Adopted Date:08/28/2007 | Last Revised Date: 12/10/2024 | Last Reviewed: CSBA August 2026

The Governing Board is committed to providing equal opportunity for all individuals in district programs and activities.

This policy shall apply to all acts related to a school activity or school attendance occurring within a school under the district's jurisdiction and to all acts of the Board and the Superintendent in enacting policies and procedures that govern the district. (Education Code 234.1)

District programs, activities, and practices shall be free from unlawful discrimination against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; religious creed; age; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; reproductive health decision-making; breastfeeding or related medical conditions; parental, marital, and family status; and veteran or military status; a perception of one or more, or any combination, of such characteristics; or association with a person or group with one or more, or any combination, of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12920, 12926, 12940; 20 USC 1681-1688, 29 USC 621, 42 USC 2000d-2000d-7, 2000e-2)

CSBA NOTE: Unless an exception applies, Education Code 234.7, as amended by AB 495 (Ch. 664, Statutes of 2025), prohibits the collection and disclosure of information or documents regarding the citizenship or immigration status of students, student family members, and staff. For more information regarding the prohibition against collecting and disclosing citizenship or immigration status of students, student family members, and staff, including limited exceptions, see BP/AR 1340 - Access to District Records and BP/AR 1445 - Response to Immigration Enforcement.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on any of the categories identified above. The immigration or citizenship status of a student, a student's family member, or district staff may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

CSBA NOTE: Pursuant to Education Code 242, CDE has developed guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, which are available on its website.

Pursuant to Education Code 280, as added by AB 715, CDE is required to issue, by October 1 of each year, a management bulletin describing the protections, requirements, and responsibilities prescribed in specified state laws regarding unlawful discrimination related to instruction, and instructional and staff development materials.

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

CSBA NOTE: Education Code 244 lists materials a Board is prohibited from adopting or approving, and, as amended by AB 715, includes staff development materials if the use would subject a student to unlawful discrimination pursuant to Education Code 220. For more information regarding staff development, see BP 4131 – Staff Development, BP 4231 – Staff Development, and BP 4331 – Staff Development.

Additionally, the use of any textbook, instructional material, supplemental instructional material, staff development material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be adopted by the Board or district if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 51500, teachers may not give instruction and districts may not sponsor any activity that promotes a discriminatory bias, as described below. Additionally, Education Code 51501, as amended by AB 715, requires that instructional materials adopted by the Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.

The district shall not sponsor any activity, and a teacher shall not provide instruction that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. Instructional materials and teacher instruction shall be factually accurate, align with adopted curriculum and standards, as specified in Board Policy and Administrative Regulation 6161.1 – Selection and Evaluation of Instructional Materials, and be consistent with accepted standards of professional responsibility, as specified in Board Policy 4119.21/4219.21/4319.21 and accompanying exhibits, rather than advocacy, personal opinion, bias, or partisanship. (Education Code 51500, 51501)

CSBA NOTE: Education Code 244, as amended by AB 715, prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220.

Additionally, the Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. (Education Code 244)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Derogatory Native American terms, including but not limited to, Apaches, Big Reds, Braves, Chiefs, Chieftains, Chippewa, Comanches, Indians, Redskins, Savages, Squaw, and Tribe, shall not be used for any school or athletic team name, mascot, or nickname, unless permitted in accordance with Education Code 221.3.

> CSBA NOTE: Pursuant to Government Code 53080, as amended by AB 932 (Ch. 628, Statutes of 2025), districts are prohibited from discriminating against any person on the basis of sex or gender in the programs specified in the following paragraph. Government Code 53080 lists factors to consider when making a determination of whether discrimination exists.

The district shall not discriminate against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Complaints

All complaints alleging unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with Board Policy and Administrative Regulation 1312.3 - Uniform Complaint Procedures, for students, and Administrative Regulation 4030 - Nondiscrimination in Employment, for employees.

Notices

Pursuant to 34 CFR 104.8 and 106.8, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual ~~parental~~parent/guardian notification distributed in accordance with Board Policy/Exhibit(1) 5145.6 - Parent/Guardian Notifications and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. ~~The~~ Additionally, the notification shall ~~also~~ be posted on the district's website, in both English and Spanish and at a reading level that may be comprehended by students in high school, and on social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

CSBA NOTE: Pursuant to Education Code 48980, as amended by AB 715, the district is required to include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding discrimination, as described below.

In addition, the Superintendent or designee shall, in accordance with Board Policy 5145.6 – Parent/Guardian notifications, include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding unlawful discrimination related to instruction and instructional and staff development materials, as specified in Education Code 244, 262.3, 280, 33800, 33801, 33802, 33803, 33803.1, 33804, 51500, 51501, 60151, 60152. (Education Code 48980)

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement~~. (Education Code 234.7)~~ in accordance with Board Policy/Administrative Regulation 1445 – Response to Immigration Enforcement.

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. Additionally, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

The Superintendent or designee shall ensure that the district's web and mobile applications comply with technical standards prescribed by law, and as necessary, shall provide appropriate auxiliary aids and services to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of district services, programs, or activities. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Delhi Unified School District
Director of Human Resources
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Delhi CA 95315
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Policy 1312.3: Uniform Complaint Procedures
Adopted: 11/10/2020 | Last Revised Date: 12/10/2024 | Last Reviewed by CSBA: 08/2026

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following:

1. Accommodations for pregnant and parenting students (Education Code 46015)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500, 52616.18)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. Course periods without educational content (Education Code 51228.1-51228.3)
10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, a person's actual or perceived race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55; or based on the person's association with a person or group with one or more of these actual or perceived characteristics (Education Code 200, 210.1, 210.2, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 5 CCR 4610; 20 USC 1681-1688, 42 USC 2000d-2000d 7)

    Unlawful discrimination includes district sponsorship of any activity or program that promotes discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. (Education Code 51500)

    Additionally, the district is prohibited from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth

athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

However, the UCP shall not be used to investigate and resolve employment discrimination complaints. (5 CCR 4611)

11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and newcomer students (Education Code 48645.7, 48850, 48853, 48853.5, 48911, 48915.5, 49069.5, 51225.1, 51225.2, 51225.25)

12. Every Student Succeeds Act (Education Code 12030, 52059.5, 64000; 20 USC 6301 et seq.)

13. Instruction, Instructional Materials, Staff Development Materials, and Curriculum: Diversity (Education Code 243, 244, 51500)

A complaint alleging such unlawful discrimination pursuant to Education Code 243 or 244 may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243, 244)

14. Local control and accountability plan (Education Code 52075)

15. Migrant child education (Education Code 54440-54445)

16. Physical education instructional minutes (Education Code 51210, 51222, 51223)

17. Student fees (Education Code 49010-49013)

18. Reasonable accommodations to a lactating student (Education Code 222)

19. Regional occupational centers and programs (Education Code 52300-52334.7)

20. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

21. School or athletic team names, mascots, or nicknames (Education Code 221.3, 33315)

22. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

23. State preschool programs (Education Code 8200-8488, 33315)

24. State preschool health and safety issues in license-exempt programs (Education Code 8212)

25. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

26. Any other state or federal educational program the SPI or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination, the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency (5 CCR 4611)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services (5 CCR 4611)

3. Any complaint alleging that a student, while in an education program or activity, was subjected to sexual harassment, as defined in 34 CFR 106.30

   Such a complaint shall be addressed through the federal Title IX complaint procedures as specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 - Procedural Safeguards and Complaints for Special Education (5 CCR 3200-3205)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15580-15584)

7. Any complaint alleging discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15582)

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures (Education Code 35186)

Regulation 1312.3: Uniform Complaint Procedures
Adopted: 11/10/2020 | Last Revised Date: 12/10/2024 | CSBA Last Reviewed: 08/2026

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment, who is responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying, and in Administrative Regulation 5145.7 Sexual Harassment, who is responsible for handling complaints regarding sexual harassment.

Delhi Unified School District
Human Resources Director
9716 Hinton Ave.
Delhi, CA 95315

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be ~~posted in all schools~~prominently and ~~offices~~conspicuously displayed at each school site and district office in areas that are accessible to, and commonly frequented by, school site employees, students and members of the public, including but not limited to, school office lobbies, staff lounges, and student government meeting rooms. Additionally, such policy and administrative regulation

shall be posted on the district's website. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

The notice shall include, but need not be limited to, all of the following:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in "Complaints Subject to UCP" in the accompanying Board policy

2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such person(s) will be knowledgeable about the laws and programs that they are assigned to investigate

3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred

4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct

5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, students experiencing homelessness, children of military families, former juvenile court school students now enrolled in the district, students who are migratory, and newcomer students as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2, and 51225.25, and the complaint process

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant

9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision

10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable

11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 and 34 CFR 106.8 shall be posted on ~~the~~ district and school websites, published in handbooks or catalogs, and may be provided through district-supported social media, if available.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600s)

~~Complaints~~Additionally, complaints shall ~~also~~ be filed in accordance with the following rules, as applicable:

1. 1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization (5 CCR 4600)

2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance (Education Code 49013, 52075)

   A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. (Education Code 49013)

3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred (5 CCR 4630)

   For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)

4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only

by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying (5 CCR 4630)

5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination (5 CCR 4630)

   The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)

6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation

7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action

When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

> CSBA NOTE: Pursuant to Education Code 51500, as amended by AB 715, discriminatory bias in instruction and district-sponsored activities does not require a showing of direct harm to members of a protected group. Members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias.

8. A complaint alleging discriminatory bias in instruction or district-sponsored activities does not require a showing of direct harm to members of a protected group and members of a protected group need not be present while the discriminatory bias is occurring for the act to be considered discriminatory bias. (Education Code 51500)

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. Additionally, the compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the complaint within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timeline for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

The compliance officer shall begin an investigation into the complaint within 10 business days of receiving the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

CSBA NOTE: Because Education Code 51500, as amended by AB 715, does not require a showing of direct harm to members of a protected group for an act to be discriminatory bias, and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias, the following paragraph extends such lack of need to show direct harm to the interview process for complaints alleging discriminatory bias, and may be modified to reflect district practice.

To investigate a complaint alleging discriminatory bias in instruction or district-sponsored activities, the compliance officer is not required to interview members of the protected class.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

If the Board decides not to hear the complaint, the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered

   For a complaint of discriminatory bias in instruction and district-sponsored activities, a showing of direct harm to members of a protected group is not required as part of such findings of fact. (Education Code 51500)

2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law

3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600

4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610

5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, or bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE (Education Code 262.3)

2. The 60 day moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law (Education Code 262.3)

3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education's Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school practices or procedures; or school climate surveys.

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful

discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

CSBA NOTE: Pursuant to Education Code 244, as amended by AB 715, the Board is required to take remedial action as described below, if the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred, which violated Education Code 220. The following paragraph requires the Superintendent or designee to conduct the investigation on behalf of the Board.

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 60151, as amended by AB 715, if the SPI determines, pursuant to a complaint filed directly with the SPI or on an appeal of a district decision regarding a complaint, that a district violated Education Code 244, CDE is required to notify the district that it take corrective action, and if corrective action is not taken within 60 days CDE may use any legal means to effect compliance.

Additionally, if the Board is notified by the Superintendent of Public Instruction (SPI) that the district has violated Education Code 244 related to the adoption, approval, or use of any textbook, instructional material, supplemental instructional material, staff development material, or curriculum for classroom instruction, the district shall implement any required corrective actions as soon as possible and no later than the beginning of the next school year. (Education Code 60151)

CSBA NOTE: Pursuant to Education Code 60152, as added by AB 715, if it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district is required to notify the organization that corrective action is required unless the SPI has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance.

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the SPI has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. (Education Code 60152)

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other

charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law
3. The material findings of fact in the district's investigation report are not supported by substantial evidence
4. The legal conclusion in the district's investigation report is inconsistent with the law
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy

CSBA NOTE: Pursuant to Education Code 262.3, as amended by AB 715, a party to a written complaint of prohibited discrimination may appeal, directly with the SPI, if the district fails to issue an investigation report within the timeline required by the UCP. In such a case, the complaint is required to present evidence that supports the basis for the direct filing and why immediate action is necessary. Prior to intervention by the SPI, CDE is required to attempt to work with the district to issue a district investigation report within the timeline required by the UCP.

Additionally, for complaints alleging unlawful discrimination, the complainant may file an appeal directly with the SPI if the district fails to issue an investigation report within the timeline specified above. (Education Code 262.3)

When the complainant is appealing a complaint alleging unlawful discrimination directly to the SPI on the grounds that the district failed to issue an investigation report within the timeline specified above, the complainant shall present evidence that supports the basis for the direct filing and why immediate action is necessary. (Education Code 262.3)

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from CDE's website. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692) Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed. If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

Policy 5020: Parent Rights And Responsibilities
Originally Adopted: 05/09/2006 | Last Revised: 01/13/2026 | Update: 08/2026

The Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.

The Board believes that the district's relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians for continuing the intellectual, physical, emotional, and social development and well-being of their students, including the means by which the district and parents/guardians can help their students achieve academic and other standards of the district.

~~Within this framework, the district's primary responsibility shall be to provide~~ The district is responsible for providing a high-quality curriculum and instructional program in a supportive and effective learning environment ~~that enables all students to meet the academic expectations of the district~~.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their students succeed in school. ~~(Education Code 51100)~~

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy/Exhibit (1) 5145.6 – Parent/Guardian Notifications.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

The Superintendent or designee may establish a ~~parent~~ center for parents/guardians at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of, and participation in, their children's educational programs. (Education Code 51101.1)

Regulation 5020: Parent Rights And Responsibilities
Originally Adopted: 05/09/2006 | Last Revised: 05/09/2006 | Update Approved: 01/13/2026

Parent/Guardian Rights

The rights of parents/guardians of district students include, but are not limited to, the following:

1. To observe, within a reasonable period of time after making ~~the~~ written request, the classroom(s) in which their student is enrolled or for the purpose of selecting the school in which their student will be enrolled (Education Code 49091.10, 51101)

   ~~Parents/guardians may observe instructional and other school activities that involve their student in accordance with Board policy and administrative regulations adopted to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. Upon written request by a parent/guardian, the Superintendent or designee shall arrange for parental observation of a class or activity in a reasonable time frame and in accordance with Board policy and administrative regulations. (Education Code 49091.10)~~

   CSBA NOTE: Pursuant to Education Code 49091.10, the district may adopt rules for parent/guardian observation of a school, classroom, or district activity or program in order to ensure the safety of students and staff, prevent undue interference with instruction or harassment of school staff, and provide reasonable accommodation to parents/guardians. The following paragraph should be revised to reflect district practice.

   Upon receiving a request to observe a specific classroom, the principal or designee shall coordinate with the parent/guardian and the classroom teacher to determine the appropriate date, time, duration, and conditions of the visit.

   Upon receiving a request to observe a school, the principal or designee shall coordinate with the parent/guardian to determine the appropriate date, time, duration, and conditions of the visit.

   Additionally, a principal or designee may establish, in consultation with school site staff, a regular visitation schedule for parents/guardians.

2. To meet, within a reasonable time of their request, with their student's teacher(s) and the principal (Education Code 51101)

3. Under the supervision of district employees, to volunteer their time and resources for the improvement of school facilities and school programs, including, but not limited to, providing assistance in the classroom with the approval, and under the direct supervision, of the teacher, in accordance with Board Policy and Administrative Regulation 1240 – Volunteer Assistance (Education Code 51101)

4. To be notified on a timely basis if their student is absent from school without permission (Education Code 51101)

5. To receive the results of their student's performance and the school's performance on standardized tests and statewide tests (Education Code 51101)

For parents/guardians of English learners, this right shall include the right to receive the results of their student's performance on the English language development test. (Education Code 51101.1)

6. To request a particular school for their student and to receive a response from the district (Education Code 51101)
7. To have a school environment for their student that is safe and supportive of learning (Education Code 51101)
8. To examine the curriculum materials of the class(es) in which their student is enrolled (Education Code 51101; 20 USC 1232h)

Parents/guardians may inspect, in a reasonable time frame, all primary supplemental instructional materials and assessments including textbooks, teacher's manuals, films, audio and video recordings, and software, stored by the classroom teacher. (Education Code 49091.10)

Each school site shall make available to parents/guardians and others, upon request, a copy of the prospectus for each course, including the titles, descriptions and instructional aims of the course. (Education Code 49091.14)

The school may charge an amount not to exceed the cost of duplication~~.~~ if a hardcopy is created. (Education Code 49091.14)

9. To be notified of the opportunity to opt their student out of certain instruction, as required by law (Education Code 51240, 51938)
10. To be informed of their student's progress in school and of the appropriate school personnel whom they should contact if problems arise with their student (Education Code 51101)
11. For parents/guardians of English learners, to support their student's advancement toward literacy (Education Code 51101.1)

    The Superintendent or designee may make available, to the extent possible, surplus or undistributed instructional materials to parents/guardians pursuant to Education Code 60510. (Education Code 51101.1)
12. For parents/guardians of English learners, to be informed, through the school accountability report card, about statewide and local academic standards, testing programs, accountability measures, and school improvement efforts (Education Code 51101.1)
13. ~~To have access to the student records of their student~~ To have access to their student's records in accordance with Board Policy and Administrative Regulation 5125 – Student Records (Education Code 51101)
14. To receive information concerning the academic performance standards, proficiencies, or skills their student is expected to accomplish (Education Code 51101)
15. To be informed in advance about school rules, including disciplinary rules and procedures in accordance with Education Code 48980, attendance policies, dress codes, and procedures for visiting the school (Education Code 51101)
16. To be notified, as early in the school year as practicable pursuant to Education Code 48070.5, if their student is identified as being at risk of retention, and of their right to consult with district personnel responsible for a decision to promote or retain their student and to appeal such a decision (Education

Code 51101)

17. To receive notice and information about and to opt out of any psychological testing involving their student (Education Code 51101)

18. To receive notice and information about and to opt out of any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life, any form of parent/guardian screening or testing, any nonacademic home-based counseling program, parent/guardian training, or any prescribed family education service plan, and to inspect any survey collecting personal information in accordance with Board Policy and Administrative Regulation 5022 - Student and Family Privacy Rights (Education Code 49091.18; 20 USC 1232h)

19. To participate as a member of a parent advisory committee, school site council, or site-based management leadership team in accordance with any rules and regulations governing membership in these organizations (Education Code 51101)

    For parents/guardians of English learners, this right shall include the right to participate in school and district advisory bodies in accordance with federal and state law and regulations. (Education Code 51101.1)

20. To question anything in their student's record that the parent/guardian feels is inaccurate or misleading or is an invasion of privacy and to receive a response from the school in accordance with Board Policy and Administrative Regulation 5125 – Student Records (Education Code 51101)

21. To object, in accordance with Administrative Regulation 5145.3 - Nondiscrimination/Harassment, to any treatment of the student by the district that is inconsistent with the student's sex, such as in the use of the student's preferred name and pronouns and access to sex-segregated facilities, programs, and activities

22. To provide informed, written parental consent before their student is tested for a behavioral, mental, or emotional evaluation (Education Code 49091.12)

    A general consent, including medical consent used to approve admission to or involvement in a special education or remedial program or regular school activity, shall not constitute written consent for these purposes. (Education Code 49091.12)

23. For parents/guardians of English learners, to be given any required written notification, under any applicable law, in English and the student's home language pursuant to Education Code 48985 (Education Code 51101.1)

These rights shall be exercised in accordance with applicable Board policy and administrative regulation.

Parent Responsibilities

Parents/guardians may support the learning environment of their student by: (Education Code 51101)

1. Monitoring attendance of their student

2. Ensuring that homework is completed and turned in on time

3. Encouraging their student to participate in extracurricular and cocurricular activities

4. Monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their student

5. Working with their student at home in learning activities that extend the classroom learning

6. Volunteering in their student's classroom(s) or for other school activities in accordance with Board Policy and Administrative Regulation 1240 – Volunteer Assistance

7. Participating in decisions related to the education of their own student or the total school program, as appropriate

Policy 5145.3: Nondiscrimination/Harassment
Adopted: 02/12/2008 | Last Revised Date: 11/18/2025 | CSBA update: 8/2026

The Governing Board desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities.

This policy shall apply to all acts constituting unlawful discrimination or harassment related to district activity or attendance, to acts which occur off campus or outside of district-related or district-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the Board and the Superintendent in enacting policies and procedures that govern the district.

The Board prohibits, at any district school or activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; a perception of one or more, or any combination, of such characteristics; or association with a person or group with one or more, or any combination, of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

CSBA NOTE: Pursuant to Education Code 51500, teachers may not give instruction and districts may not sponsor any activity that promotes a discriminatory bias. For more information regarding the prohibition of discriminatory bias, see BP 0410 – Nondiscrimination in District Programs and Activities.

Additionally, the Board prohibits teacher instruction and district-sponsored activities that promote discriminatory bias based on any of the characteristics specified above. Discriminatory bias in instruction and school-sponsored activities does not require a showing of direct harm to members of a protected group and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias. (Education Code 51500)

In addition, unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Additionally, unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in district programs or activities or the provision or receipt of educational benefits or services.

Because unlawful discrimination could occur when disciplining students, including suspension and expulsion, the Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently

and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates, participates, or refuses to participate in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaints.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to students and parents/guardians, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6; 34 CFR 106.8)

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequences or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination related to a district activity, attendance, or district-related or district-sponsored activity, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

When a student has been suspended, or other means of correction have been implemented against the student for an incident of racist bullying, harassment, or intimidation, the principal or designee may engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. The principal or designee may also require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats racism and ignorance and regularly checks on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

When appropriate based on the severity or pervasiveness of the bullying or when otherwise required, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

Complaints alleging unlawful discrimination in district programs and activities shall be investigated and

resolved in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures, when required by law.

However, complaints alleging sexual harassment under Title IX shall be investigated and resolved in accordance with the procedures specified in Administrative Regulation 5145.71 – Title IX Sexual Harassment Complaint Procedures.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Regulation 5145.3: Nondiscrimination/Harassment
Adopted: 02/08/2022 | Last Revised Date: 11/18/2025 | CSBA Update: 8/2026

The district designates the individual(s) identified below as the Compliance Officer(s). The employee(s) is responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the Compliance Officer(s) specified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination of a student, and the Title IX Coordinator specified in Administrative Regulation 5145.7 - Sexual Harassment as the responsible employee to handle complaints alleging unlawful sexual harassment, as permitted by law. The Compliance Officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Director of Human Resources
9716 Hinton Ave., Delhi California 95315
(209) 656-2000

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the Compliance Officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications

2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on the district's website in a manner that is easily accessible to parents/guardians and students (Education Code 234.1, 234.6)

3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's website in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)

4. Post in a prominent location on the district website in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, including the following: (Education Code 221.6, 221.61, 234.6)

a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address

b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the websites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (USOCR)

c. A description of how to file a complaint of noncompliance under Title IX, which shall include:

i. An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations

ii. An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on USOCR's website

iii. A web link to the USOCR complaints form and the contact information for the office, including the phone number and email address for the office

d. A link to the Title IX information included on the California Department of Education's (CDE) website

5. Post CDE's standardized incident form to track racial discrimination, harassment, or hazing that occurs at high school sporting games or events, including information on how to submit a completed incident form to the district (Education Code 33353)

6. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5. 234.6) Such resources shall be posted in a prominent location on the district's website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

7. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior

8. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students
The notice shall inform students and parents/guardians that they may request to meet with the Compliance Officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

9. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

10. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them

Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students.

11. Provide to certificated employees serving students in grades 7-12 information on existing school and community resources related to the support of lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) students, or related to the support of students who may face bias or bullying on the basis of any of the actual or perceived characteristics specified in Penal Code 422.55, including immigration status; Education Code 220; and disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation; or association with a person or group with one or more of these actual or perceived characteristics (Education Code 234.1)

CSBA Note: Due to ongoing litigation related to the religious rights of teachers, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel if a teacher objects to the content of this staff training on religious grounds. For more information regarding training for district staff, see BP 4131 – Staff Development (certificated staff), BP 4231 – Staff Development (classified staff), and BP 4331 – Staff Development (supervisory and managerial staff).

12. ~~For the 2025-2026 school year through the~~ Until 2029-2030 school year, provide annually to certificated employees serving students in grades 7-12 at least one hour of training to support LGBTQ+ cultural competency in accordance with Education Code 218.3

13. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so (Education Code 234.1)

14. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights

Process for Initiating and Responding to Complaints

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the Compliance Officer, Title IX Coordinator, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the Compliance Officer, Title IX Coordinator, or principal, regardless of whether the alleged victim files a complaint.

Any district employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported, shall report the incident to the Compliance Officer, Title IX Coordinator, or principal within one workday, regardless of whether the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal, Compliance Officer, or Title IX Coordinator, the principal, Compliance Officer, or Title IX Coordinator shall notify the student or parent/guardian of the right to file a formal complaint in accordance with Administrative Regulation 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, Administrative Regulation

5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, regardless of whether a formal complaint is filed, the Compliance Officer or Title IX Coordinator shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, Compliance Officer, Title IX Coordinator, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Support for Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

Gender refers to a student's sex, and includes a student's gender identity and gender expression. (Education Code 210.7)

Gender identity refers to a student's gender-related identity, appearance, or behavior as determined from the student's internal sense, regardless of whether that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression refers to a student's gender-related appearance and behavior, regardless of whether it is stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming refers to when a student's gender expression differs from stereotypical expectations.

Intersex refers to when a student has natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.

Nonbinary refers to when a student's gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.

Sex refers to the biological condition of being a female or male human being. (5 CCR 4910)

Transgender refers to when a student's gender identity is different from the sex assigned at birth.

The district shall ensure that all students, regardless of sex, gender, gender identity or gender expression, are afforded the same rights, benefits, and protections provided to students by law and Board policy.

To do so, the Superintendent or designee shall address each situation that arises on a case-by-case basis and in accordance with the following guidelines and Board Policy and Administrative Regulation 5020 - Parent Rights and Responsibilities:

1. Acceptance and Treatment of a Student's Gender Identity: The district shall accept the student's assertion of the student's gender identity and treat the student consistent with that gender identity unless

the student's parent/guardian objects or district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose

Additionally, in Mirabelli v. Bonta, the U.S. The Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use. Because this area of law is complex and still evolving, it is recommended that districts consult counsel when disclosing a student's gender identity or when a parent/guardian objects to the district treating a student in a manner inconsistent with the student's sex.

2. Use of Names and Pronouns: Upon request by a student, district personnel shall address the student by the requested name and pronoun(s), without the necessity of a court order or a change to the student's mandatory permanent student record unless the student's parent/guardian objects

District personnel shall be consistent in the use of the student's name and pronoun such that the same name and pronoun is used when addressing the student at school as when speaking to the student's parent/guardian in regard to the student.

Inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or pronouns may not constitute a violation of this administrative regulation or the accompanying Board policy.

3. Accessibility to Sex-Segregated Facilities, Programs, and Activities: When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex segregated programs and activities, such as physical education classes, intramural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity unless the student's parent/guardian objects.

Additionally, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by sex, such as for class discussions, yearbook pictures, and field trips unless the student's parent/guardian objects.

In addition, to address any student's privacy concerns in using sex-segregated facilities, the district shall consider offering a gender-neutral or single-use changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, in no case shall the district require a student to utilize these options because of the student's sex, gender, gender identity, or gender expression. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

~~Beginning July 1, 2026~~, Each district school shall provide and maintain at least one all-gender restroom for student use that meets the requirements of Education Code 35292.5.

~~4. Adherence to Uniforms/Dress Code: A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site, which may not discriminate on the basis of sex, gender, gender identity or gender expression~~

4. ~~5~~. Equal Access to Educational Programs and Activities: Upon request by a student based on the student's gender identity or gender expression, the Compliance Officer shall identify and develop

strategies for ensuring that the student's access to educational programs and activities is maintained unless the student's parent/guardian objects

As necessary, the Compliance Officer shall involve the student's parent/guardian in the development of such strategies unless there is a reasonable belief that doing so would endanger the well-being of the student.

The Compliance Officer shall consider the rights of all students and how those rights may affect and be affected by the rights of other students. Additionally, the Compliance Officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's sex, gender, gender identity, or gender expression so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are providing equal access to programs and activities.

5. ~~6~~. Right to privacy: A student's sex, gender, gender identity, and gender status is private information.

The district shall disclose such information upon request by a student's parent/guardian unless there is a reasonable belief that doing so would endanger the well-being of the student. Additionally, the district shall disclose such information when the disclosure is required or permitted by law, with the student's prior written consent, or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. (Education Code 220.3, 220.5; 34 CFR 99.31, 99.36)

6. ~~7~~. Student Records: A student's sex and legal name shall be maintained as part of a student's mandatory permanent student record as specified in 5 CCR 432 and shall only be changed with proper documentation (Education Code 49061-49072)

When a request to change a student's gender or name is submitted without proper documentation, any change to the student's gender or name shall be applied only to documents not included in the mandatory permanent student record such as attendance sheets, report cards, and school identification. However, no such change shall be made if the student's parent/guardian objects.

The Superintendent or designee shall follow this guideline such that it does not change or alter the obligations of the district to maintain student records in accordance with Board Policy/Administrative Regulation 5125 – Student Records, and to ensure access to such records in accordance with Board Policy/Administrative Regulation 1340 – Access to District Records.

CSBA NOTE: To ensure that the district's dress and grooming policy complies with law, it is recommended that the district review BP/AR 5132 – Dress and Grooming and any other school site adopted dress code, and consult CSBA's District and County Office of Education Legal Services or district legal counsel.

A student has the right to dress in any manner consistent with Board Policy and Administrative Regulation 5132 – Dress and Grooming, subject to any dress code adopted on a school site.

In accordance with the law, the district prohibits any act of verbal, nonverbal, or physical aggression, intimidation, or hostility, including any such act based on sex, gender, gender identity, or gender expression, or that has the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature, including, but not limited to:

1. Refusing to address or refer to a student in a manner consistent with the student's gender identity

2. Disciplining a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable

3. Blocking, prohibiting, or restricting a student's entry to the restroom that corresponds to the student's gender identity

4. Disclosing student records that reveal a student's gender identity to individuals who do not have a legitimate need for the information except as permitted by law

5. ~~Verbally or physically assaulting a student because of the student's sex, gender, gender identity, or gender expression, including, but not limited to,~~ Causing, attempting to cause, threatening to cause, or participating in an act of hate violence on the basis of sex, gender, gender identity, or gender expression

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the office of the superintendent at least two days before the meeting date. Documents related to an agenda item that have been distributed to the Board less than 72 hours before a regular meeting will be available for public viewing at the Delhi Unified School District Office, 9716 Hinton Avenue, Delhi, California or on the district website. www.delhiusd.org

DELHI UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
REGULAR MEETING MINUTES

TUESDAY, AUGUST 25, 2026
CLOSED SESSION - 6:00 P.M. - OPEN SESSION - 7:00 P.M.
DELHI EDUCATIONAL PARK THEATER
16881 Schendel Ave., Delhi, CA 95315
www.delhiusd.org

Note: Community Members can attend the meeting in-person, or view and participate remotely using the links and phone number below. To join the meeting in English: Google Meet Link: https://meet.google.com/iwy-sckg-svp
Phone Numbers: 1-650-457-1267 PIN: 342 822 919# For in person Spanish interpretations, please contact the Senior Executive Assistant to the Superintendent by Friday before the meeting.

A. CALL TO ORDER

The meeting is called to order by Desiree Rodriguez at 6:01 PM at the Delhi Educational Park theater.

1. Roll Call

Board Members	Attendance
Ariel Gonzalez	Present
Cynthia Partida	Present
Juan Pena	Absent - Arrived at 6:04 PM
Mary Worthington	Present
Eric Griffin, Secretary	Present
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Present
Desiree Rodriguez, President	Present

B. CLOSED SESSION

If action(s) required by the Brown Act are taken in Closed Session, the voting on that/those action(s) will be announced in Open Session. Actions required by the Brown Act that must be taken in public will be done when returning to Open Session. The public is invited to comment on identified items prior to adjournment into Closed Session.

1. Conference with Labor Negotiator - Government Code Section 54957.6
   Agency Negotiator: Isaias Rumayor Jr, Ed. D, Director of Human Resources
   No Action Anticipated.

2. Public Employee Discipline, Dismissal/Release - Government Code Section 54957
   No Action Anticipated

3. Site and District Level Administrators - Government Code Section 54957
   Management
   No Action Anticipated

4. Public Employee - Government Code Section 54957
   Superintendent
   No Action Anticipated

C. OPENING BUSINESS

1. Call to Order: The meeting is reconvening at 7:00 PM.

2. Roll Call after Closed Session

Board Members	Attendance
Ariel Gonzalez	Present
Cynthia Partida	Present
Juan Pena	Present
Mary Worthington	Present
Eric Griffin, Secretary	Present
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Present
Desiree Rodriguez, President	Present

   New Student Board Members were introduced by Mr. Griffin. Natalie Fuentes, Delhi Middle School representative and Ana Salinas, Delhi High School representative.

3. Pledge of Allegiance

4. Report Actions Taken in Closed Session: No actions were taken in closed session.

5. Approval of the August 25, 2026, Regular Board Meeting Agenda

   Cynthia Partida made a motion to approve the August 25, 2026 Regular Board Meeting Agenda. Juan Pena seconded the motion. The motion passed with six ayes and one absent.

Board Member Vote	Response
Ariel Gonzalez	Aye
Cynthia Partida	Aye
Juan Pena	Aye
Mary Worthington	Aye
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Aye
Desiree Rodriguez, President	Aye

D. PUBLIC PARTICIPATION

At this time, we welcome public participation. This is the opportunity for members of the public to comment on any item that is on the agenda or within the subject matter jurisdiction of the Board.

Please be aware that no action will be taken on any item introduced during the Public Participation portion of the agenda that is not already on the agenda as an action item. In accordance with the Brown Act, the Board cannot engage in dialogue or respond directly to comments made during this time. Individuals are encouraged to follow Board Bylaw 9323 and request items be placed on a future agenda for consideration. Such requests should be made by contacting the Office of the Superintendent at least one week prior to the board meeting.

The Board respects the rights of all community members to praise, criticize, or otherwise discuss matters related to the District's business. However, we kindly ask that individuals speak in a respectful and professional manner to avoid disruption and to ensure the orderly conduct of the meeting in a manner that is consistent with the District's welcoming and professional culture. Complaints against specific District employees should be resolved through the District's Personnel Complaint Procedure. The Board also wishes to inform the public that the right to address the Board does not exempt the speaker from any potential liability for defamation. The Board shall not permit any disturbance or willful interruption of board meetings.

Each speaker will be allowed three (3) minutes to speak, with a maximum of twenty (20) minutes allowed per topic. If consecutive translation is required, additional time will be provided. We kindly ask that you mute your phones at this time. We thank you for attending and welcome you to our meeting.

Any person wishing to address the Board shall:

- Be recognized by the Board President
- Move to the podium,
- State their name,
- And share their comments.

Participant	Comments
Ted Harris, DTA President and Delhi High School Teacher	Wanted to put on the public's radar Prop 3 - connected to Prop 55. It's not new text. Mr. Harris noted the potential impact on school funding if the measure does not pass. It's important to get the word out and talk about it.

E. PRESENTATIONS

1. Spotlight on Excellence: Harmony Elementary School
   Presenter: Rosa Gonzalez, Principal

2. Consideration of Initial Proposals of the Delhi Unified School District to CSEA and its Delhi Chapter 234 for Initial Contract Negotiations
   Presenter: Isaías Rumayor, Jr., Ed.D., Director of Human Resources

3. Consideration of initial proposals of California School Employees Association and Delhi Chapter 234 for Initial Contract Negotiations
   Presenter: Isaías Rumayor, Jr., Ed.D., Director of Human Resources

4. Presentation of updated language to Board Policies, Administrative Regulations, Exhibits, and Bylaws
   Presenter: Eric Griffin, Superintendent

F. CONSENT AGENDA

1. Approval of August 11, 2026 Regular Board Meeting Minutes
2. Approval of Classified Personnel Report
3. Ratification of Event Contract with Fun and Game Experts, Inc for Fall LCAP Festival October 9, 2026

4. Ratification of MOU between Delhi Unified School District and the Delhi Teachers Association Regarding Release Time
5. Ratification of Client Services Agreement between Ro Health, LLC and Delhi Unified School District
6. Ratification of MOU with Raising Attendance and Increasing Student Engagement Network (RAISE) and Delhi Unified School District

Ariel Gonzalez made a motion to approve consent agenda items one through six. Mary Worthington seconded the motion. The motion passed with six ayes and one absent.

Board Member Vote	Response
Ariel Gonzalez	Aye
Cynthia Partida	Aye
Juan Pena	Aye
Mary Worthington	Aye
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Aye
Desiree Rodriguez, President	Aye

G. OLD BUSINESS

1. None.

H. NEW BUSINESS

1. Adoption of Resolution No. 08-25-2026-A of the Board of Trustees of Delhi Unified School District Authorizing the Issuance and Sale of Not to Exceed $8,500,000 Aggregate Principal Amount of General Obligation Bonds by a Negotiated Sale Pursuant to a Bond Purchase Agreement, Prescribing the Terms of Sale, Approving the Form of and Authorizing the Execution and Delivery of a Bond Purchase Agreement and a Continuing Disclosure Agreement, Approving the Form of and Authorizing the Distribution of an Official Statement for the Bonds, and Authorizing the Execution of Necessary Documents and Certificates and Related Actions.
Staff Report: Brian Gresham, Senior Director of Administrative Services / Chief Business Official

Cynthia Partida made a motion to approve Resolution No. 08-25-2026-A of the Board of Trustees of Delhi Unified School District Authorizing the Issuance and Sale of Not to Exceed $8,500,000 Aggregate Principal Amount of General Obligation Bonds by a Negotiated Sale Pursuant to a Bond Purchase Agreement, Prescribing the Terms of Sale, Approving the Form of and Authorizing the Execution and Delivery of a Bond Purchase Agreement and a Continuing Disclosure Agreement, Approving the Form of and Authorizing the Distribution of an Official Statement for the Bonds, and Authorizing the Execution of Necessary Documents and Certificates and Related Actions. Ariel Gonzalez seconded the motion. The motion passed with six ayes and one absent.

Board Member Vote	Response
Ariel Gonzalez	Aye
Cynthia Partida	Aye
Juan Pena	Aye
Mary Worthington	Aye
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Aye
Desiree Rodriguez, President	Aye

2. Adoption of Resolution No. 08-25-2026-B, Delegating Authority to the Superintendent or Designee(s) to enter into a contract for the Delhi High School Theater Seating, Parking Lot & Electrical Improvements Project, subject to the limitations contained in the Resolution.
   Staff Report: Brian Gresham, Senior Director of Administrative Services / Chief Business Official

   Cynthia Partida made a motion to approve Resolution No. 08-25-2026-B, Delegating Authority to the Superintendent or Designee(s) to enter into a contract for the Delhi High School Theater Seating, Parking Lot & Electrical Improvements Project, subject to the limitations contained in the Resolution. Juan Pena seconded the motion. The motion passed with six ayes and one absent.

Board Member Vote	Response
Ariel Gonzalez	Aye
Cynthia Partida	Aye
Juan Pena	Aye
Mary Worthington	Aye
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Aye
Desiree Rodriguez, President	Aye

I. INFORMATION/DISCUSSION

- Superintendent Report
  Staff Report: Eric Griffin, Superintendent

- Board Members' Comments

J. ADVANCED PLANNING

Aug 25 Delhi District ELAC Meeting
Aug 25 Delhi USD Regular Board Meeting, Closed Session 6:00 pm, Open Session 7:00 pm
Aug 27 Cookie con Conteh at Schendel Elementary School
Aug 28 Delhi High School First Home Football Game of the Season
Sept 8 Delhi USD Regular Board Meeting, Closed Session 6:00 pm, Open Session 7:00 pm

K. CLOSED SESSION (if necessary) - The board did not return to closed session.

L. RETURN TO OPEN SESSION

M. ADJOURNMENT

Mary Worthington made a motion to adjourn the meeting at 7:34 PM. Cynthia Partida seconded the motion. The motion passed with six ayes and one absent.

Board Member Vote	Response
Ariel Gonzalez	Aye
Cynthia Partida	Aye
Juan Pena	Aye
Mary Worthington	Aye
Francisca Briones, Clerk	Absent
Claudia Vargas, Vice President	Aye
Desiree Rodriguez, President	Aye

The board meeting minutes were approved at the September 8, 2026 Regular Board Meeting.

_____ _____

Eric Griffin, Board Secretary Francisca Briones, Board Clerk

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Ratification of Accounts Payable Warrants**

Batch 08 Batch 11 Batch 12 Batch 13 Batch 14

Consent Agenda

District Goal: **Conditions of Learning** **Approval:** **September 08, 2026**

Submitted by: **Brian Gresham, Senior Director of Administrative Services / Chief Business Official**

Background:

Article 4 of the California Education Code requires Board Approval to spend District Funds. To expedite payments to vendors, the Board has authorized any Board Member, Superintendent, or Director of Fiscal Services to act on behalf of the majority of the Board to approve district warrants.

While not required, DUSD has always taken the full listing of warrants to the Board for a second review and approval. Warrants are processed in batches and multiple batches can be open at the same time. A batch can be closed out of numerical order to accelerate a payment to meet a short due date.

Because of the volume of payroll warrants issued monthly, Ed Code Section 42641 sets provisions, whereby the Board is exempted from reviewing every payroll warrant issued.

Discussion:

The District has issued the following Warrants to pay vendors for goods and services:

- **Batch 08** July 31, 2026 $ 311,826.04
- **Batch 11** August 6, 2026 $ 516,898.78
- **Batch 12** August 13, 2026 $ 212,014.73
- **Batch 13** August 14, 2026 $ 2,600,310.46
- **Batch 14** August 21, 2026 $ 127,670.98

Questions related to specific Warrants can be forwarded to the Superintendent at any time for explanation and clarification. Supporting documentation for all warrants is available for review upon a request made to the Superintendent.

Why is this what's best for kids?

Ensuring timely payment of vendors directly supports students. When the District can quickly process and approve warrants, schools receive essential materials, services, and resources without delay. This prevents disruptions to instruction, keeps campuses operating smoothly, and ensures that everything from classroom supplies to student programs is delivered on time—allowing staff to stay focused on meeting student needs.

Financial Implication: $ 3,768,720.99
Recommendation: Ratify the issuance of accounts payable warrants listed above.

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
104529/00 US BANK EQUIPMENT FINANCE PO BOX 790448 ST LOUIS, MO 63179-0448							
270195 PO-270195 07/26/2026 587366121		1 01-0000-0-5641.00-1110-3110-800-000-000 NN P				137.74	137.74
270195 PO-270195 07/26/2026 587366121		2 01-0000-0-5641.00-1110-3110-900-000-000 NN P				137.73	137.73
		TOTAL PAYMENT AMOUNT		275.47 *			275.47
104462/00 VAST NETWORK 7447 N. PALM BLUFFS AVE.STE105 FRESNO, CA 93711-5773							
270203 PO-270203 07/01/2026 76746		1 01-0824-0-5912.00-0000-7700-750-000-302 NN P				312.50	312.50
270203 PO-270203 07/01/2026 76547		1 01-0824-0-5912.00-0000-7700-750-000-302 NN P				50.00	50.00
		TOTAL PAYMENT AMOUNT		362.50 *			362.50
		TOTAL FUND PAYMENT		311,826.04 **			311,826.04
		TOTAL BATCH PAYMENT		311,826.04 ***		0.00	311,826.04
		TOTAL DISTRICT PAYMENT		311,826.04 ****		0.00	311,826.04
		TOTAL FOR ALL DISTRICTS:		311,826.04 ****		0.00	311,826.04

Number of checks to be printed: 23, not counting voids due to stub overflows. 311,826.04

APPROVED BY: Francisca Briones

APPROVED BY:

DATE: 8/3/2026

BATCH 11 BOARD SIGNATURES BATCH: 0011 AUGUST 07 2026 << Held for Audit >>
FUND : 01 GENERAL FUND/COUNTY SSF

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE	ES	E-Term	E-ExtRef	Liq Amt	Net Amount
105581/00	AMANDA PEREZ 9716 HINTON AVENUE DELHI, CA 95315													
	CL-260229		06/17/2026	2026 AVID SUMMER INST REIMBURS		01-0824-0-5200.00-1110-1800-900-000-303 NN F							406.80	406.80
				TOTAL PAYMENT AMOUNT		406.80 *								406.80
104727/00	AT&T PO BOX 5025 CAROL STREAM, IL 60197-5025													
270067	PO-270067		07/23/2026	2096649275 JULY 2026		1 01-0000-0-5922.00-0000-7700-750-000-000 NN P							703.46	703.46
270067	PO-270067		07/23/2026	2096649163 JULY 2026		1 01-0000-0-5922.00-0000-7700-750-000-000 NN P							705.30	705.30
270067	PO-270067		07/23/2026	2096649152 JULY 2026		1 01-0000-0-5922.00-0000-7700-750-000-000 NN P							705.30	705.30
270067	PO-270067		07/23/2026	2096649130 JULY 2026		1 01-0000-0-5922.00-0000-7700-750-000-000 NN P							1,419.79	1,419.79
270067	PO-270067		07/23/2026	2096649124 JULY 2026		1 01-0000-0-5922.00-0000-7700-750-000-000 NN P							703.46	703.46
				TOTAL PAYMENT AMOUNT		4,237.31 *								4,237.31
105036/00	BLICK ART MATERIALS 6910 EAGLE WAY CHICAGO, IL 60678-1069													
	CL-260169		06/18/2026	8246055		01-6770-0-4300.00-1208-1600-800-000-000 NN F							1,039.76	1,039.76
	CL-260170		06/18/2026	8246055		01-6770-0-4300.00-1208-1600-800-000-000 NN F							0.03	0.03
				TOTAL PAYMENT AMOUNT		1,039.79 *								1,039.79
104099/00	BOYETT PETROLEUM PO BOX 848258 LOS ANGELES, CA 90084-8258													
	CL-260057		07/31/2026	CL-385678		01-0000-0-4341.00-0000-7540-110-000-000 NN P							144.32	144.32
	CL-260057		07/31/2026	CL-385678		01-0000-0-4341.00-0000-7540-110-000-000 NN F							97.76	66.38
270142	PO-270142		07/31/2026	CL-385678		1 01-0000-0-4341.00-0000-7540-110-000-000 NN P							3,233.67	3,233.67
				TOTAL PAYMENT AMOUNT		3,444.37 *								3,444.37

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
103052/00 BUSWEST LLC PO BOX 101284 PASADENA, CA 91189-1284								
270144 PO-270144 07/22/2026 XA410069478:01		1 01-0000-0-4300.00-0000-3600-000-000-000			NN P		162.76	162.76
270144 PO-270144 07/22/2026 XA410069494:01		1 01-0000-0-4300.00-0000-3600-000-000-000			NN P		431.21	431.21
270144 PO-270144 07/23/2026 XA410069478:02		1 01-0000-0-4300.00-0000-3600-000-000-000			NN P		74.61	74.61
TOTAL PAYMENT AMOUNT 668.58 *								668.58
105438/00 CHARACTERSTRONG LLC PO BOX 12415 NEWARK, NJ 07101-3515								
270218 PO-270218 07/01/2026 INV255773		1 01-0824-0-5876.00-1110-3110-100-000-201			NY F		15,592.51	15,592.51
TOTAL PAYMENT AMOUNT 15,592.51 *								15,592.51
103855/00 DANNIS WOLIVER KELLEY 2087 ADDISON STREET 2ND FLOOR ACCOUNTS RECEIVABLE BERKELEY, CA 94704								
CL-260234 07/28/2026 335316		01-0000-0-5801.00-0000-7400-725-000-000			NY F		19.18	19.18
TOTAL PAYMENT AMOUNT 19.18 *								19.18
024608/00 DELHI COUNTY WATER DISTRICT WATER DISTRICT P.O. BOX 639 DELHI, CA 95315								
270073 PO-270073 07/28/2026 5048 AUG 2026 SCHENDEL		1 01-0000-0-5530.00-0000-8200-200-000-000			NN P		1,743.44	1,743.44
270074 PO-270074 07/28/2026 5047 AUG 2026		1 01-0000-0-5530.00-0000-8200-300-000-000			NN P		502.20	502.20
270075 PO-270075 07/28/2026 6114 AUG 2026 HARMONY		1 01-0000-0-5530.00-0000-8200-400-000-000			NN P		867.65	867.65
270076 PO-270076 07/28/2026 5493 AUG 2026 ED PARK		1 01-0000-0-5530.00-0000-8200-900-000-000			NN P		1,400.49	1,400.49
270077 PO-270077 07/28/2026 5697 AUGUST 2026 CLEGG		1 01-0000-0-5530.00-0000-8200-000-000-000			NN P		1,256.06	1,256.06
270077 PO-270077 07/28/2026 5049 AUG 2026 D.O.		1 01-0000-0-5530.00-0000-8200-000-000-000			NN P		59.99	59.99
270077 PO-270077 07/28/2026 6571 AUG 2026 ANNEX		1 01-0000-0-5530.00-0000-8200-000-000-000			NN P		321.73	321.73
TOTAL PAYMENT AMOUNT 6,151.56 *								6,151.56

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term	Liq Amt	E-ExtRef Net Amount
101403/00 DELHI NAPA PO BOX 399 DELHI, CA 95315									
270167 PO-270167 07/21/2026 258812		1 01-0000-0-4300.00-0000-7540-110-000-000		NN	P			349.39	349.39
270167 PO-270167 07/21/2026 258871		1 01-0000-0-4300.00-0000-7540-110-000-000		NN	P			47.04	47.04
270167 PO-270167 07/16/2026 258376		1 01-0000-0-4300.00-0000-7540-110-000-000		NN	P			70.01	70.01
TOTAL PAYMENT AMOUNT 466.44 *									466.44
024891/00 DEMCO INC PO BOX 88623 MILWAUKEE, WI 53288-8623									
PO-260640 07/14/2026 7828427		1 01-3550-0-4300.00-3800-1800-900-101-000		NN	F			4,663.81	4,663.82
PO-260640 07/14/2026 7828427		2 01-7010-0-4300.00-3800-1800-900-101-000		NN	F			4,662.42	4,662.43
PO-260640 07/14/2026 7828427		3 01-0824-0-4300.00-3800-1800-900-101-303		NN	F			4,662.42	4,662.43
TOTAL PAYMENT AMOUNT 13,988.68 *									13,988.68
104828/00 DINA BRINDEIRO PO BOX 50 HILMAR, CA 95324									
CL-260230 06/17/2026 2026 AVID SUMMER INST REIMBURS		01-0824-0-5200.00-1110-2100-900-000-303		NN	F			515.11	515.11
TOTAL PAYMENT AMOUNT 515.11 *									515.11
104385/00 FRONTLINE TECHNOLOGIES GROUP PO BOX 780577 PHILADELPHIA, PA 91978-0577									
270215 PO-270215 07/01/2026 INVUS244002		1 01-0000-0-5876.00-0000-7400-100-775-000		NY	F			9,046.90	9,046.90
TOTAL PAYMENT AMOUNT 9,046.90 *									9,046.90
105605/00 LIGHTHOUSE THERAPY SCHOOL 14493 S. PADRE ISLAND DR STE. A PMB 667 CORPUS CHRISTI, TX 78418-9997									
CL-260232 07/01/2026 DEL-260701 ESY		01-0824-0-5876.00-5760-1110-100-775-106		NN	P			693.36	693.36
CL-260232 07/24/2026 DEL-260701 ESY LF		01-0824-0-5876.00-5760-1110-100-775-106		NN	F			13.87	13.87
TOTAL PAYMENT AMOUNT 707.23 *									707.23

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type	ABA num Account num FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
103124/00 NUCO2 PO BOX 417902 BOSTON, MA 02241-7902						
270169 PO-270169 07/29/2026 84409444		1	01-8150-0-4363.00-0000-8200-900-000-000	NN P	599.71	599.71
TOTAL PAYMENT AMOUNT			599.71 *			599.71
104348/00 O'REILLY AUTOMOTIVE INC 16229 KING STREET DELHI, CA 95315						
270170 PO-270170 07/16/2026 5620-238404		1	01-0000-0-4344.00-0000-7540-110-000-000	NN P	45.55	45.55
270170 PO-270170 07/23/2026 5620-239601		1	01-0000-0-4344.00-0000-7540-110-000-000	NN P	12.38	12.38
TOTAL PAYMENT AMOUNT			57.93 *			57.93
105692/00 PIONEER VALLEY BOOKS 199 PINE ST FLORENCE, MA 01062						
270185 PO-270185 07/22/2026 I287656		1	01-6211-0-4300.00-1110-1200-400-000-000	NN F	290.39	290.39
TOTAL PAYMENT AMOUNT			290.39 *			290.39
104280/00 PRESENCE LEARNING INC PO BOX 92087 LAS VEGAS, NV 89193-2087						
CL-260231 07/01/2026 INV89640			01-0824-0-5866.00-5760-3150-000-000-106	NN F	30,500.00	30,500.00
TOTAL PAYMENT AMOUNT			30,500.00 *			30,500.00
101952/00 RAHN'S FIRE & SAFETY SERVICE 5710 ELLIOTT AVE ATWATER, CA 95301						
270224 PO-270224 07/16/2026 7308		1	01-8150-0-5866.00-0000-8110-100-000-000	NY F	8,454.44	8,454.44
TOTAL PAYMENT AMOUNT			8,454.44 *			8,454.44

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE ES	E-Term / Liq Amt	E-ExtRef / Net Amount
080531/00 SISC III HEALTH P.O. BOX 1808 BAKERSFIELD, CA 93303-1808							
270034 PO-270034 08/01/2026 CLIENT ID#75366 AUG 2026		1 01-0000-0-9554.00-0000-0000-000-000-000 NN P				390,623.00	390,623.00
TOTAL PAYMENT AMOUNT		390,623.00 *					390,623.00
101579/00 SOUTHWEST SCHOOL SUPPLY PO BOX 931917 ATLANTA, GA 31193-1917							
CL-260201 06/04/2026 6065624909		01-0000-0-4300.00-1110-1200-400-000-000 NN P				373.04	373.04
CL-260201 05/19/2026 6064047647		01-0000-0-4300.00-1110-1200-400-000-000 NN P				288.03	288.03
CL-260201 06/04/2026 6065624908		01-0000-0-4300.00-1110-1200-400-000-000 NN P				336.12	336.12
CL-260201 05/20/2026 6064129774		01-0000-0-4300.00-1110-1200-400-000-000 NN P				287.83	287.83
CL-260201 05/19/2026 6064047646		01-0000-0-4300.00-1110-1200-400-000-000 NN P				434.51	434.51
CL-260201 05/16/2026 6063903452		01-0000-0-4300.00-1110-1200-400-000-000 NN P				335.73	335.73
CL-260201 05/16/2026 6063903450		01-0000-0-4300.00-1110-1200-400-000-000 NN P				293.99	293.99
CL-260201 05/16/2026 6063903451		01-0000-0-4300.00-1110-1200-400-000-000 NN F				226.86	226.86
270133 PO-270133 07/23/2026 6069301079		1 01-0000-0-4300.00-1110-1200-200-000-000 NN P				5,336.52	5,336.52
TOTAL PAYMENT AMOUNT		7,912.63 *					7,912.63
103435/00 STANDARD INSURANCE COMPANY PO BOX 4664 PORTLAND, OR 97208-4664							
270035 PO-270035 07/20/2026 CT 501142		1 01-0000-0-9554.00-0000-0000-000-000-000 NN P				909.73	909.73
TOTAL PAYMENT AMOUNT		909.73 *					909.73
103472/00 UC REGENTS UNIVERSITY OF CA.BERKELEY PO BOX 744691 LOS ANGELES, CA 90074-4691							
CL-260233 08/01/2026 OKPS001271		01-2600-0-5805.00-1110-1200-100-000-000 NN F				575.00	575.00
TOTAL PAYMENT AMOUNT		575.00 *					575.00

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	EE	ES	E-Term	E-ExtRef / Liq Amt	Net Amount
103194/00 UNITED REFRIGERATION INC PO BOX 677036 DALLAS, TX 75267-7036									
270174 PO-270174 07/21/2026 20574603-00		1 01-8150-0-4399.00-0000-8110-000-000-000			NN	P		37.67	37.67
TOTAL PAYMENT AMOUNT		37.67 *							37.67
104529/00 US BANK EQUIPMENT FINANCE PO BOX 790448 ST LOUIS, MO 63179-0448									
270196 PO-270196 07/31/2026 588073072		1 01-0000-0-5641.00-1110-1200-300-000-000			NN	P		67.12	67.12
TOTAL PAYMENT AMOUNT		67.12 *							67.12
105515/00 YETI ACADEMY PO BOX 1248 SNOHOMISH, WA 98291									
270222 PO-270222 07/16/2026 5265239		1 01-3010-0-5876.00-1110-1600-800-775-000			NN	F		331.50	331.50
TOTAL PAYMENT AMOUNT		331.50 *							331.50
TOTAL FUND PAYMENT		496,643.58 **							496,643.58

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
105397/00 LA TAPATIA TORTILLERIA INC 104 E BELMONT AVE FRESNO, CA 93701								
270205 PO-270205 08/03/2026 2604121504		1 13-5310-0-4300.00-0000-3700-000-000-000 NN P					484.20	484.20
TOTAL PAYMENT AMOUNT				484.20 *				484.20
TOTAL FUND PAYMENT				484.20 **				484.20

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
105410/00 HART PAVING & GRADING INC PO BOX 1270 MERCED, CA 95341							
270212 PO-270212 07/11/2026 2646		1 21-0324-0-6200.00-0000-8500-300-000-000		NN	F	19,771.00	19,771.00
TOTAL PAYMENT AMOUNT		19,771.00 *					19,771.00
TOTAL FUND PAYMENT		19,771.00 **					19,771.00
TOTAL BATCH PAYMENT		516,898.78 ***				0.00	516,898.78
TOTAL DISTRICT PAYMENT		516,898.78 ****				0.00	516,898.78
TOTAL FOR ALL DISTRICTS:		516,898.78 ****				0.00	516,898.78

Number of checks to be printed: 27, not counting voids due to stub overflows. 516,898.78

APPROVED BY: _____

APPROVED BY: _____

DATE: 8/7/2026

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
056301/02	2148 MERCED COLLEGE BOOKSTORE 3146 SOLUTIONS CENTER CHICAGO, IL 60677-3001										
	PV-270023	07/12/2026	ACC2148NT372CCAP_25-02		01-7339-0-4200.00-1110-1800-900-000-000		NN				963.02
	PV-270023	07/12/2026	ACC2148NT372CCAP_25-02		01-0000-0-4200.00-1110-1800-900-000-000		NN				963.01
			TOTAL PAYMENT AMOUNT		1,926.03 *						1,926.03
104889/00	ADELINE AMADOR 9716 HINTON AVENUE DELHI, CA 95315										
	TC-270002	07/26/2026	CASE AFNR CONF REIMBURSEMENT		01-6383-0-5200.00-3800-1800-900-101-000		NNN				517.50
			TOTAL PAYMENT AMOUNT		517.50 *						517.50
100536/00	AIRGAS USA PO BOX 102289 PASADENA, CA 91189-2289										
270141	PO-270141	07/31/2026	5526651731	1	01-0824-0-5620.00-0000-7540-110-000-301		NN	P	442.62		442.62
			TOTAL PAYMENT AMOUNT		442.62 *						442.62
105697/00	ALEX ESQUIBEL 9716 HINTON AVENUE DELHI, CA 95315										
	TC-270007	06/07/2026	LIFEGUARD TRAINING CERTIFICATI		01-2600-0-5200.00-8100-5100-900-000-000		NNN				171.83
			TOTAL PAYMENT AMOUNT		171.83 *						171.83
102899/00	AMS.NET C/O FREMONT BANK PO BOX 4933 HAYWARD, CA 94540-4933										
270180	PO-270180	07/28/2026	0103076	1	01-0824-0-5866.00-0000-7700-750-000-302		NN	F	5,400.00		5,400.00
			TOTAL PAYMENT AMOUNT		5,400.00 *						5,400.00

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term / Liq Amt	E-ExtRef / Net Amount
104000/00	AT&T P.O. BOX 9011 CAROL STREAM, IL 60197-9011										
270066	PO-270066	08/01/2026	9391080864-25623559		1 01-0000-0-5912.00-0000-7700-750-000-000		NN P			1,968.22	1,968.22
			TOTAL PAYMENT AMOUNT		1,968.22 *						1,968.22
016633/00	BRADY INDUSTRIES PO BOX 736558 DALLAS, TX 75373-6558										
270143	PO-270143	07/22/2026	12003234		1 01-0824-0-4300.00-0000-8200-110-000-301		NY P			534.12	534.12
270143	PO-270143	07/27/2026	12020485		1 01-0824-0-4300.00-0000-8200-110-000-301		NY P			234.30	234.30
270143	PO-270143	07/29/2026	12031954		1 01-0824-0-4300.00-0000-8200-110-000-301		NY P			137.96	137.96
270143	PO-270143	07/29/2026	12031956		1 01-0824-0-4300.00-0000-8200-110-000-301		NY P			345.83	345.83
			TOTAL PAYMENT AMOUNT		1,252.21 *						1,252.21
105064/00	CECILY CORONEL 9716 HINTON AVENUE DELHI, CA 95315										
TC-270003		07/26/2026	CASE AFNR CONF REIMBURSEMENT		01-6383-0-5200.00-3800-1800-900-101-000		NNN				517.50
			TOTAL PAYMENT AMOUNT		517.50 *						517.50
019851/00	COMMERCIAL FILTER SERVICE P.O. BOX 1204 TURLOCK, CA 95381										
270145	PO-270145	07/15/2026	7606		1 01-8150-0-5866.00-0000-8200-000-000-000		NN P			188.19	188.19
270146	PO-270146	07/15/2026	7602		1 01-8150-0-5866.00-0000-8200-200-000-000		NN P			1,631.63	1,631.63
270147	PO-270147	07/15/2026	7605		1 01-8150-0-5866.00-0000-8200-300-000-000		NN P			1,591.58	1,591.58
270148	PO-270148	07/15/2026	7604		1 01-8150-0-5866.00-0000-8200-400-000-000		NN P			2,469.79	2,469.79
270149	PO-270149	07/15/2026	7603		1 01-8150-0-5866.00-0000-8200-900-000-000		NN P			7,484.83	7,484.83
			TOTAL PAYMENT AMOUNT		13,366.02 *						13,366.02

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
104034/00 CPR FOR YOU / BRENDA L THOMAS 10312 N. GRIFFITH AVE DELHI, CA 95315							
PV-270024 07/30/2026 CPR/FIRST AID/AED TRNG 7/30/26		01-2600-0-5866.00-1110-2100-100-000-000 NY					1,210.00
TOTAL PAYMENT AMOUNT		1,210.00 *					1,210.00
101403/00 DELHI NAPA PO BOX 399 DELHI, CA 95315							
270167 PO-270167 07/29/2026 259562		1 01-0000-0-4300.00-0000-7540-110-000-000 NN P				14.70	14.70
270167 PO-270167 07/29/2026 259608		1 01-0000-0-4300.00-0000-7540-110-000-000 NN P				19.75	19.75
270167 PO-270167 07/29/2026 259615		1 01-0000-0-4300.00-0000-7540-110-000-000 NN P				18.62	18.62
TOTAL PAYMENT AMOUNT		53.07 *					53.07
067958/00 DELHI SCHOOL PETTY CASH 9716 HINTON AVE DELHI, CA 95315							
PV-270021 07/31/2026 6482		01-0000-0-5805.00-1801-4200-900-301-000 NN					158.00
TOTAL PAYMENT AMOUNT		158.00 *					158.00
105504/00 ELIDIA BONILLA 9716 HINTON AVENUE DELHI, CA 95315							
TC-270008 08/04/2026 CENTRAL VALLEY CONV- UC MERCED		01-0824-0-5200.00-1275-2100-000-000-000 NNN					27.77
TOTAL PAYMENT AMOUNT		27.77 *					27.77
105148/00 EMICS INC 555 12TH ST STE 1670 OAKLAND, CA 94607							
270230 PO-270230 07/27/2026 5371		1 01-0000-0-5810.00-0000-7400-725-000-000 NN F				26,125.00	26,125.00
TOTAL PAYMENT AMOUNT		26,125.00 *					26,125.00

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
102658/00	ERIKA PILCHER 9716 HINTON AVENUE DELHI, CA 95315											
		TC-270004	06/25/2026	DUAL ENROLLMENT SUM INST REIMB		01-0000-0-5200.00-1110-2100-900-000-000			NNN			280.50
		TC-270004	06/25/2026	DUAL ENROLLMENT SUM INST REIMB		01-7339-0-5200.00-1110-2100-900-000-000			NNN			280.51
						TOTAL PAYMENT AMOUNT		561.01 *				561.01
105633/00	GRANITE TELECOMMUNICATIONS LLC PO BOX 830103 PHILADELPHIA, PA 19182-0103											
		PO-260392	08/01/2026	758699277	1	01-0824-0-5900.00-0000-7700-750-000-302			NY P		1,204.11	1,204.11
						TOTAL PAYMENT AMOUNT		1,204.11 *				1,204.11
102728/00	HD SUPPLY FACILITES MAINT. PO BOX 509058 SAN DIEGO, CA 92150-9058											
		PV-270022	07/08/2026	9251248743		01-0000-0-4300.00-0000-8200-300-000-000			NN			848.21
						TOTAL PAYMENT AMOUNT		848.21 *				848.21
104696/00	JULIE GOMEZ 9716 HINTON AVENUE DELHI, CA 95315											
		TC-270006	06/17/2026	2026 AVID SUMM INS REIMBURSEME		01-0824-0-5200.00-1110-1600-800-000-303			NNN			424.14
						TOTAL PAYMENT AMOUNT		424.14 *				424.14
104550/00	MCGRAW-HILL SCHOOL EDUCATION LOCKBOX 71545 CHICAGO, IL 60694-1545											
270176	PO-270176		07/21/2026	141110447001	3	01-0824-0-5876.00-1223-1600-800-000-101			NN F		26,995.75	26,998.20
270176	PO-270176		07/21/2026	141110447001	4	01-0824-0-5876.00-1223-1800-900-000-101			NN F		26,995.75	26,998.20
270176	PO-270176		07/28/2026	141104061001	1	01-0824-0-4100.00-1223-1600-800-000-101			NN F		6,332.33	6,329.86
270176	PO-270176		07/28/2026	141104061001	2	01-0824-0-4100.00-1223-1800-900-000-101			NN F		6,332.33	6,329.86
						TOTAL PAYMENT AMOUNT		66,656.12 *				66,656.12

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE	ES	Liq Amt	E-Term / Net Amount	E-ExtRef / Amount
103124/00	NUCO2 PO BOX 417902 BOSTON, MA 02241-7902														
270169	PO-270169	84479343	08/06/2026			1	01-8150-0-4363.00-0000-8200-900-000-000			NN P			455.47	455.47	455.47
				TOTAL PAYMENT AMOUNT			455.47 *								455.47
104960/00	SAN JOAQUIN COUNTY OFFICE OF PROGRAM BUSINESS SERVICES PO BOX 213030 STOCKTON, CA 95213														
270216	PO-270216	260587	08/05/2026			1	01-0000-0-5876.00-0000-7400-725-775-000			NN F			800.00	800.00	800.00
				TOTAL PAYMENT AMOUNT			800.00 *								800.00
100940/00	SCHOOL NURSE SUPPLY 1745 WALLACE AVE ST. CHARLES, IL 60174														
270014	PO-270014	INV1098695	07/28/2026			1	01-0000-0-4300.00-1110-3140-200-000-000			NN F			595.56	595.56	595.56
				TOTAL PAYMENT AMOUNT			595.56 *								595.56
077802/03	SCHOOL SERVICES OF CA INC PO BOX 516613 LOS ANGELES, CA 90051-0599														
270232	PO-270232	0146786-IN	07/01/2026			1	01-0000-0-5866.00-0000-7300-725-000-000			NN F			5,160.00	5,160.00	5,160.00
				TOTAL PAYMENT AMOUNT			5,160.00 *								5,160.00
101484/00	SCHOOLMATE P O BOX 2110 KEARNEY, NE 68848-2110														
270046	PO-270046	IN000652102	07/20/2026			1	01-0000-0-4300.00-1110-1200-400-000-000			NN F			939.80	939.81	939.81
270047	PO-270047	IN000652071	07/20/2026			1	01-0000-0-4300.00-1110-1200-400-000-000			NN F			930.21	930.19	930.19
				TOTAL PAYMENT AMOUNT			1,870.00 *								1,870.00

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
078465/00	SEEGER'S PRINTING INC 210 N. CENTER STREET TURLOCK, CA 95380										
270055	PO-270055	07/31/2026	148106R-IN		2 01-0000-0-4300.00-0000-2100-000-000-000	NN	F			37.71	37.71
			TOTAL PAYMENT AMOUNT		37.71 *						37.71
102141/00	STANISLAUS COUNTY OFFICE OF ED ATTN: ACCOUNTS RECEIVABLE 1100 H STREET MODESTO, CA 95354										
270099	PO-270099	08/07/2026	270075		1 01-0000-0-8096.00-0000-0000-000-000-000	NN	P			270.00	270.00
			TOTAL PAYMENT AMOUNT		270.00 *						270.00
104961/00	STAPLES TECHNOLOGY SOLUTION PO BOX 95230 CHICAGO, IL 60694										
270179	PO-270179	07/31/2026	TEH503		1 01-0824-0-5912.00-1110-1000-100-000-302	NN	F			6,221.59	6,221.59
			TOTAL PAYMENT AMOUNT		6,221.59 *						6,221.59
105055/00	SUPERCLEAN MAINTENANCE PO BOX 674 DELHI, CA 95315										
270048	PO-270048	07/17/2026	2422		1 01-8150-0-5866.00-0000-8110-400-000-000	NY	F			4,800.00	4,800.00
			TOTAL PAYMENT AMOUNT		4,800.00 *						4,800.00
105110/00	SWEETWATER SOUND LLC 5501 U.S. HIGHWAY 30 W FORT WAYNE, IN 46818										
270056	PO-270056	07/06/2026	50955005		1 01-6770-0-4300.00-1154-1600-800-000-000	NN	P			7,272.37	7,272.37
270056	PO-270056	07/21/2026	51152213		1 01-6770-0-4300.00-1154-1600-800-000-000	NN	P			115.28	115.28
			TOTAL PAYMENT AMOUNT		7,387.65 *						7,387.65

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term / Liq Amt	E-ExtRef / Net Amount
104791/00 TANYA ABRAMS 9716 HINTON AVENUE DELHI, CA 95315								
TC-270005 06/17/2026 2026 AVID SUMM INS REIMBURSEME		01-0824-0-5200.00-1110-2100-900-000-303		NNN				241.50
TOTAL PAYMENT AMOUNT		241.50 *						241.50
105652/00 TRUDY ARRIAGA 1647 POLI ST VENTURA, CA 93001								
270020 PO-270020 08/02/2026 INVOICE 2		1 01-0824-0-5866.00-0000-2100-100-000-303		NY P			7,200.00	7,200.00
TOTAL PAYMENT AMOUNT		7,200.00 *						7,200.00
090047/00 TURLOCK SCAVENGER P.O. BOX 1865 TURLOCK, CA 95381-1865								
270173 PO-270173 07/31/2026 0003163918		1 01-0000-0-5550.00-0000-8200-900-000-000		NN P			891.75	891.75
TOTAL PAYMENT AMOUNT		891.75 *						891.75
103194/00 UNITED REFRIGERATION INC PO BOX 677036 DALLAS, TX 75267-7036								
270174 PO-270174 07/23/2026 20640254-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			547.73	547.73
270174 PO-270174 07/24/2026 20669675-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			253.47	253.47
270174 PO-270174 07/27/2026 20707545-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			269.85	269.85
270174 PO-270174 07/28/2026 20744118-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			386.41	386.41
270174 PO-270174 07/29/2026 20772500-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			1,267.99	1,267.99
270174 PO-270174 08/04/2026 20897293-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			17.72	17.72
270174 PO-270174 08/06/2026 20965248-00		1 01-8150-0-4399.00-0000-8110-000-000-000		NN P			181.19	181.19
TOTAL PAYMENT AMOUNT		2,924.36 *						2,924.36
104462/00 VAST NETWORK 7447 N. PALM BLUFFS AVE.STE105 FRESNO, CA 93711-5773								
270203 PO-270203 08/01/2026 77269		1 01-0824-0-5912.00-0000-7700-750-000-302		NN P			50.00	50.00
270203 PO-270203 08/01/2026 77270		1 01-0824-0-5912.00-0000-7700-750-000-302		NN P			312.50	312.50
TOTAL PAYMENT AMOUNT		362.50 *						362.50

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2		ABA num	Account num / T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
100039/00 WM CORPORATE SERVICES INC AS PAYMENT AGENT PO BOX 541065 LOS ANGELES, CA 90054-1065										
270092 PO-270092	08/05/2026	2746301-0542-8 SCHENDEL AUG		1	01-0824-0-5550.00-0000-8200-200-000-301		NN P		1,719.50	1,719.50
270093 PO-270093	08/05/2026	2746301-0542-8 EL CAPITAN AUG		1	01-0824-0-5550.00-0000-8200-300-000-301		NN P		858.74	858.74
270094 PO-270094	08/05/2026	2746301-0542-8 HARMONY AUG		1	01-0824-0-5550.00-0000-8200-400-000-301		NN P		2,300.79	2,300.79
270095 PO-270095	08/05/2026	2746309-0542-1 ED PARK AUG		1	01-0824-0-5550.00-0000-8200-900-000-301		NN P		2,802.03	2,802.03
270096 PO-270096	08/05/2026	2746301-0542-8 D.O. AUG		1	01-0824-0-5550.00-0000-8200-000-000-301		NN P		238.70	238.70
270096 PO-270096	08/05/2026	2746301-0542-8 ANNEX AUG		1	01-0824-0-5550.00-0000-8200-000-000-301		NN P		253.08	253.08
270097 PO-270097	08/05/2026	2746310-0542-9 BUS BARN AUG		1	01-0824-0-5550.00-0000-8200-110-000-301		NN P		869.18	869.18
		TOTAL PAYMENT AMOUNT				9,042.02 *				9,042.02
		TOTAL FUND PAYMENT				171,089.47 **				171,089.47

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
074013/00	ROBIC REFRIGERATION 789 S. CENTER ST. TURLOCK, CA 95380											
270206	PO-270206		08/07/2026	39466		1 13-5310-0-5640.00-0000-3700-000-000-000		NN P			946.01	946.01
						TOTAL PAYMENT AMOUNT 946.01 *						946.01
103643/00	SODEXO PO BOX 360170 PITTSBURGH, PA 15251-6170											
	CL-260219		07/08/2026	1003178810		13-5310-0-4700.00-0000-3700-000-000-000		NN F			23,079.25	23,079.25
						TOTAL PAYMENT AMOUNT 23,079.25 *						23,079.25
						TOTAL FUND PAYMENT 24,025.26 **						24,025.26

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	EE ES	E-Term / Liq Amt	E-ExtRef / Net Amount
105688/00 GOLDEN STATE SPECIALTIES PO BOX 1716 HOLLISTER, CA 95023							
270060 PO-270060 07/28/2026 2990		1 21-0324-0-6200.00-0000-8500-200-000-000			NY F	16,900.00	16,900.00
		TOTAL PAYMENT AMOUNT		16,900.00 *			16,900.00
		TOTAL FUND PAYMENT		16,900.00 **			16,900.00
		TOTAL BATCH PAYMENT		212,014.73 ***		0.00	212,014.73
		TOTAL DISTRICT PAYMENT		212,014.73 ****		0.00	212,014.73
		TOTAL FOR ALL DISTRICTS:		212,014.73 ****		0.00	212,014.73

Number of checks to be printed: 38, not counting voids due to stub overflows. 212,014.73

APPROVED BY: Francis Brown

APPROVED BY: [signature]

DATE: 8/14/2026

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type		ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
104645/00 AT&T MOBILITY PO BOX 6463 CAROL STREAM, IL 60197-6463										
270068 PO-270068	08/01/2026	287353908258X08092026			1	01-0000-0-5912.00-1110-1000-000-000-000	NN P		474.36	474.36
270068 PO-270068	08/01/2026	287353908258X08092026 MOT			2	01-0000-0-5921.00-0000-7700-750-000-000	NN P		34.27	34.27
270068 PO-270068	08/01/2026	287353908258X08092026 ELOP			3	01-2600-0-5921.00-0000-7700-750-000-000	NN P		334.65	334.65
270068 PO-270068	08/01/2026	CM20260713_167125087			1	01-0000-0-5912.00-1110-1000-000-000-000	NN M		0.00	-64.50
270071 PO-270071	08/01/2026	287362374030X08092026			1	01-0000-0-5912.00-1110-1000-100-000-000	NN P		4,190.93	4,190.93
270072 PO-270072	08/01/2026	287366202271X08092026			1	01-2600-0-5912.00-1110-2100-100-000-000	NN P		1,554.50	1,554.50
270201 PO-270201	08/01/2026	287363290893X08092026			1	01-8150-0-5920.00-0000-8110-100-000-000	NN P		557.80	557.80
270201 PO-270201	08/01/2026	CM20260713_167125088			1	01-8150-0-5920.00-0000-8110-100-000-000	NN M		0.00	-336.28
				TOTAL PAYMENT AMOUNT		6,745.73 *				6,745.73
				TOTAL FUND PAYMENT		6,745.73 **				6,745.73

Vendor/Addr Remit name / Req Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
103846/00 GARLAND/DBS INC 3800 EAST 91ST STREET CLEVELAND, OH 44105										
PO-260655	07/28/2026	427852420081		1 21-0324-0-6200.00-0000-8500-800-000-000	NN	P			1296,782.36	1,296,782.36
PO-260655	07/28/2026	427852420081		2 21-0324-0-6200.00-0000-8500-900-000-000	NN	P			1296,782.37	1,296,782.37
				TOTAL PAYMENT AMOUNT 2,593,564.73 *						2,593,564.73
				TOTAL FUND PAYMENT 2,593,564.73 **						2,593,564.73
				TOTAL BATCH PAYMENT 2,600,310.46 ***					0.00	2,600,310.46
				TOTAL DISTRICT PAYMENT 2,600,310.46 ****					0.00	2,600,310.46
				TOTAL FOR ALL DISTRICTS: 2,600,310.46 ****					0.00	2,600,310.46

Number of checks to be printed: 2, not counting voids due to stub overflows. 2,600,310.46

APPROVED BY: Frances Briare

APPROVED BY:

DATE: 8/17/2026

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
105041/00 ADVANCED IPM 1482 STONE POINT DRIVE ROSEVILLE, CA 95661								
270134 PO-270134 08/05/2026 2590494		1 01-0000-0-5565.00-0000-8200-775-000-000			NN P		15.00	15.00
270134 PO-270134 08/05/2026 2590495		1 01-0000-0-5565.00-0000-8200-775-000-000			NN P		75.00	75.00
270135 PO-270135 08/05/2026 2590512		1 01-0000-0-5565.00-0000-8200-000-000-000			NN P		75.00	75.00
270136 PO-270136 08/05/2026 2590454		1 01-0000-0-5565.00-0000-8200-110-000-000			NN P		80.00	80.00
270137 PO-270137 08/05/2026 2590469		1 01-0000-0-5565.00-0000-8200-200-000-000			NN P		85.00	85.00
270138 PO-270138 08/05/2026 2590482		1 01-0000-0-5565.00-0000-8200-300-000-000			NN P		85.00	85.00
270139 PO-270139 08/05/2026 2590458		1 01-0000-0-5565.00-0000-8200-400-000-000			NN P		135.00	135.00
270139 PO-270139 08/05/2026 2590459		1 01-0000-0-5565.00-0000-8200-400-000-000			NN P		95.00	95.00
270140 PO-270140 08/05/2026 2590461		1 01-0000-0-5565.00-0000-8200-900-000-000			NN P		135.00	135.00
270140 PO-270140 08/05/2026 2590462		1 01-0000-0-5565.00-0000-8200-900-000-000			NN P		85.00	85.00
		TOTAL PAYMENT AMOUNT		865.00 *				865.00
104822/00 ALEXANDER DE SOUSA 9716 HINTON AVENUE DELHI, CA 95315								
PV-270037 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			215.62
		TOTAL PAYMENT AMOUNT		215.62 *				215.62
105709/00 ALLAN SANCHEZ 9716 HINTON AVENUE DELHI, CA 95315								
PV-270055 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			106.75
		TOTAL PAYMENT AMOUNT		106.75 *				106.75
104723/00 ANA AREVALO 9716 HINTON AVENUE DELHI, CA 95315								
PV-270033 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			248.21
		TOTAL PAYMENT AMOUNT		248.21 *				248.21

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
105700/00	ANDRES FERNANDEZ 9716 HINTON AVENUE DELHI, CA 95315											
	PV-270039	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN				126.96
			TOTAL PAYMENT AMOUNT		126.96 *							126.96
105127/00	ANGIE GARCIA 9716 HINTON AVENUE DELHI, CA 95315											
	PV-270041	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN				133.31
			TOTAL PAYMENT AMOUNT		133.31 *							133.31
104000/00	AT&T P.O. BOX 9011 CAROL STREAM, IL 60197-9011											
270066	PO-270066	08/07/2026	9391007024-25645341	1	01-0000-0-5912.00-0000-7700-750-000-000			NN	P		261.89	261.89
			TOTAL PAYMENT AMOUNT		261.89 *							261.89
105407/00	BORDERLAN CYBERSECURITY 950 BOARDWALK ST SUITE 300 SAN MARCOS, CA 92078											
270225	PO-270225	08/04/2026	19109	1	01-0824-0-5876.00-0000-7700-750-775-202			NN	F		4,310.00	4,310.00
			TOTAL PAYMENT AMOUNT		4,310.00 *							4,310.00
016633/00	BRADY INDUSTRIES PO BOX 736558 DALLAS, TX 75373-6558											
270143	PO-270143	08/03/2026	12049602	1	01-0824-0-4300.00-0000-8200-110-000-301			NY	P		11.37	11.37
270143	PO-270143	08/03/2026	12049600	1	01-0824-0-4300.00-0000-8200-110-000-301			NY	P		53.60	53.60
			TOTAL PAYMENT AMOUNT		64.97 *							64.97

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num / T9MPS	EE	ES	E-Term / Liq Amt	E-ExtRef / Net Amount
105438/00	CHARACTERSTRONG LLC PO BOX 12415 NEWARK, NJ 07101-3515											
270219	PO-270219	INV249388	07/01/2026	1		01-3010-0-5876.00-1110-1600-800-775-000		NY	F		2,999.00	2,999.00
270219	PO-270219	INV249388	07/01/2026	2		01-3010-0-5876.00-1110-1800-900-775-000		NY	F		2,999.00	2,999.00
				TOTAL PAYMENT AMOUNT		5,998.00 *						5,998.00
105183/00	COLBI TECHNOLOGIES INC 13891 NEWPORT AVENUE SUITE 150 TUSTIN, CA 92780											
	PV-270029	18098	08/03/2026			01-0824-0-5810.00-0000-7300-775-000-301		NN				230.00
				TOTAL PAYMENT AMOUNT		230.00 *						230.00
105699/00	CONNOR DUEWELL 9716 HINTON AVENUE DELHI, CA 95315											
	PV-270038	08/11/2026 CALPERS JULY CL 2026 REFUNDS				01-0100-0-9557.00-0000-0000-000-000-000		NN				151.95
				TOTAL PAYMENT AMOUNT		151.95 *						151.95
023101/00	CUSTOM LOCKSMITH 522 E. MAIN STREET TURLOCK, CA 95380											
270184	PO-270184	W132854	08/05/2026	1		01-0000-0-6200.00-0000-8500-100-000-000		NN	P		97.76	97.76
				TOTAL PAYMENT AMOUNT		97.76 *						97.76
101899/00	DALJIT SAMRA 9716 HINTON AVENUE DELHI, CA 95315											
	PV-270048	08/11/2026 CALPERS JULY CL 2026 REFUNDS				01-0100-0-9557.00-0000-0000-000-000-000		NN				148.26
				TOTAL PAYMENT AMOUNT		148.26 *						148.26

Vendor/Addr Remit name Tax ID num Deposit type ABA num Account num EE ES E-Term E-ExtRef
Req Reference Date Description FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS Liq Amt Net Amount

105705/00 DONNA PADRON
9716 HINTON AVENUE
DELHI, CA 95315

PV-270051 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 145.80
TOTAL PAYMENT AMOUNT 145.80 * 145.80

105324/00 ELIZABETH ACUNA
9716 HINTON AVENUE
DELHI, CA 95315

PV-270032 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 122.58
TOTAL PAYMENT AMOUNT 122.58 * 122.58

105322/00 ELIZABETH CABALLERO
9716 HINTON AVENUE
DELHI, CA 95315

PV-270034 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 158.89
TOTAL PAYMENT AMOUNT 158.89 * 158.89

103640/00 GARY TUCKER
PO BOX 172
DELHI, CA 95315

PV-270046 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NY 38.74
TOTAL PAYMENT AMOUNT 38.74 * 38.74

105595/00 HAZEL HEALTH INC
PO BOX 121345
DALLAS, TX 75312-1345

270019 PO-270019 07/31/2026 SI.1197 1 01-0824-0-5866.00-1110-3140-100-000-202 N6 F 22,300.00 22,300.00
TOTAL PAYMENT AMOUNT 22,300.00 * 22,300.00

Vendor/Addr / Req	Remit name / Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
040762/00	HILMAR LUMBER 8150 LANDER AVE HILMAR, CA 95324											
270152	PO-270152	07/08/2026	793230-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	P				88.42	88.42
270152	PO-270152	07/08/2026	793281-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	M				0.00	-44.00
270152	PO-270152	07/13/2026	794097-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	P				121.91	121.91
270152	PO-270152	07/24/2026	796037-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	P				88.72	88.72
270152	PO-270152	07/27/2026	796239-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	P				364.20	364.20
270152	PO-270152	07/28/2026	796520-JB2		1 01-8150-0-4300.00-0000-8110-300-000-000	NN	P				36.16	36.16
270153	PO-270153	07/31/2026	797006-JB13		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				373.61	373.61
270153	PO-270153	07/31/2026	797016-JB13		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				97.36	97.36
270153	PO-270153	07/06/2026	792815-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				129.24	129.24
270153	PO-270153	07/06/2026	792845-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				40.66	40.66
270153	PO-270153	07/07/2026	793033-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				63.70	63.70
270153	PO-270153	07/09/2026	793503-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				29.08	29.08
270153	PO-270153	07/13/2026	793995-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				20.46	20.46
270153	PO-270153	07/16/2026	794625-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				73.23	73.23
270153	PO-270153	07/16/2026	794680-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				121.69	121.69
270153	PO-270153	07/24/2026	795959-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				475.22	475.22
270153	PO-270153	07/24/2026	795960-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				20.36	20.36
270153	PO-270153	07/24/2026	796006-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				178.42	178.42
270153	PO-270153	07/28/2026	796519-JB4		1 01-8150-0-4300.00-0000-8110-900-000-000	NN	P				87.43	87.43
270155	PO-270155	07/16/2026	794621-JB3		1 01-8150-0-4300.00-0000-8110-200-000-000	NN	P				63.20	63.20
270155	PO-270155	07/16/2026	794682-JB3		1 01-8150-0-4300.00-0000-8110-200-000-000	NN	P				20.45	20.45
270155	PO-270155	07/17/2026	794822-JB3		1 01-8150-0-4300.00-0000-8110-200-000-000	NN	P				49.94	49.94
270155	PO-270155	07/27/2026	796238-JB3		1 01-8150-0-4300.00-0000-8110-200-000-000	NN	P				223.03	223.03
270155	PO-270155	07/31/2026	797002-JB3		1 01-8150-0-4300.00-0000-8110-200-000-000	NN	P				432.01	432.01
270156	PO-270156	07/02/2026	792478-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				590.56	590.56
270156	PO-270156	07/16/2026	794552-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				40.37	40.37
270156	PO-270156	07/17/2026	794824-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				14.20	14.20
270156	PO-270156	07/20/2026	795134-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				48.46	48.46
270156	PO-270156	07/21/2026	795347-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				81.85	81.85
270156	PO-270156	07/22/2026	795473-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				613.53	613.53
270156	PO-270156	07/23/2026	795715-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				762.18	762.18
270156	PO-270156	07/23/2026	795809-JB1		1 01-8150-0-4300.00-0000-8110-400-000-000	NN	P				38.29	38.29
270157	PO-270157	07/02/2026	792509-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				51.77	51.77
270157	PO-270157	07/07/2026	793077-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				126.97	126.97
270157	PO-270157	07/08/2026	793328-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				109.87	109.87
270157	PO-270157	07/15/2026	794390-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				150.70	150.70
270157	PO-270157	07/17/2026	794825-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				10.33	10.33
270157	PO-270157	07/21/2026	795380-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				64.88	64.88
270157	PO-270157	07/23/2026	795751-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				51.25	51.25
270157	PO-270157	07/28/2026	796521-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				49.99	49.99
270157	PO-270157	07/31/2026	796998-JB7		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				127.06	127.06
270157	PO-270157	07/14/2026	794273-JB1		1 01-8150-0-4300.00-0000-8110-110-000-000	NN	P				96.94	96.94
270160	PO-270160	07/31/2026	797010-JB7		1 01-0000-0-4300.00-0000-8100-110-000-000	NN	P				129.28	129.28

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num / Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
040762 (CONTINUED)							
270162 PO-270162 07/22/2026 795518-JB1		1 01-0000-0-4300.00-0000-8100-400-000-000	NN	P		315.77	315.77
270162 PO-270162 07/22/2026 795582-JB1		1 01-0000-0-4300.00-0000-8100-400-000-000	NN	P		155.38	155.38
270162 PO-270162 07/24/2026 795919-JB1		1 01-0000-0-4300.00-0000-8100-400-000-000	NN	P		477.41	477.41
270164 PO-270164 07/21/2026 795338-JB13		1 01-0000-0-4300.00-0000-8100-900-000-000	NN	P		36.62	36.62
270164 PO-270164 07/28/2026 796449-JB4		1 01-0000-0-4300.00-0000-8100-900-000-000	NN	P		533.00	533.00
PV-270027 07/23/2026 34387-JB1		01-0000-0-5620.00-0000-8100-400-000-000	NN				140.08
PV-270028 07/07/2026 34234-JB4		01-8150-0-5620.00-0000-8110-900-000-000	NN				1,034.40
		TOTAL PAYMENT AMOUNT 9,005.64 *					9,005.64
104665/00 HORIZON DISTRIBUTORS INC PO BOX 914329 PASADENA, CA 91110-4329							
270165 PO-270165 07/28/2026 1W237783		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		1,480.99	1,480.99
270165 PO-270165 08/03/2026 1W238073		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		336.86	336.86
270165 PO-270165 08/03/2026 1W237822		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		760.80	760.80
270165 PO-270165 08/03/2026 1W238044		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		3,641.83	3,641.83
270165 PO-270165 08/06/2026 1W238187		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		186.92	186.92
270165 PO-270165 08/06/2026 1W238133		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		7,283.67	7,283.67
270165 PO-270165 08/07/2026 1W238282		1 01-8150-0-4300.00-0000-8110-000-000-000	NN	P		7,300.19	7,300.19
		TOTAL PAYMENT AMOUNT 20,991.26 *					20,991.26
105038/00 JET MULCH INC PO BOX 1667 CAPITOLA, CA 95010							
270228 PO-270228 07/31/2026 33008-OL		1 01-0824-0-5866.00-0000-8100-100-000-301	NN	F		12,359.81	12,359.81
270228 PO-270228 07/31/2026 33008-OL		2 01-0824-0-4300.00-0000-8100-100-000-301	NN	F		18,539.73	18,539.73
		TOTAL PAYMENT AMOUNT 30,899.54 *					30,899.54
105570/00 JOHN VILLANUEVA 3445 TRES LOGOS DRIVE MERCED, CA 95348							
PV-270025 07/17/2026 114		01-0000-0-5866.00-0000-3600-110-000-000	NY				150.00
		TOTAL PAYMENT AMOUNT 150.00 *					150.00

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES Liq	E-Term Amt	E-ExtRef Net Amount
105706/00	LENINA OROZCO PO BOX 423 DELHI, CA 95315											
		PV-270052	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			154.04
				TOTAL PAYMENT AMOUNT		154.04 *						154.04
105623/00	LISA CHEIM 3012 SHENANDOAH WAY MODESTO, CA 95355											
		PV-270057	08/20/2026	0005		01-0824-0-5866.00-1110-2100-100-000-101			NY			1,500.00
				TOTAL PAYMENT AMOUNT		1,500.00 *						1,500.00
105707/00	LISA VENTURA 9716 HINTON AVENUE DELHI, CA 95315											
		PV-270053	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			133.61
				TOTAL PAYMENT AMOUNT		133.61 *						133.61
100697/00	LOZANO SMITH ATTORNEYS AT LAW 7404 NORTH SPALDING AVENUE FRESNO, CA 93720-3370											
		PV-270056	07/20/2026	2284637		01-0824-0-5866.00-5760-2100-000-000-106			NY			150.00
				TOTAL PAYMENT AMOUNT		150.00 *						150.00
103590/00	MALENA MORRISTON 9716 HINTON AVENUE DELHI, CA 95315											
		TC-270009	06/17/2026	2026 AVID SUMMR INT REIMBRSMNT		01-0824-0-5200.00-1110-2700-800-000-303			NNN			369.54
				TOTAL PAYMENT AMOUNT		369.54 *						369.54

Vendor/Addr Remit name Tax ID num Deposit type ABA num Account num EE ES E-Term E-ExtRef
Req Reference Date Description FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS Liq Amt Net Amount

105158/00 MANUEL LARA
9716 HINTON AVENUE
DELHI, CA 95315

TC-270010 07/29/2026 7/17-7/29 MILEAGE REIMBURSEMEN 01-8150-0-5200.00-0000-8110-110-000-000 NNN 120.06
TC-270011 07/30/2026 7/30/26 MILEAGE REIMBURSEMENT 01-8150-0-5200.00-0000-8110-110-000-000 NNN 9.86
TOTAL PAYMENT AMOUNT 129.92 * 129.92

103332/00 MARIA GONZALEZ
9716 HINTON AVENUE
DELHI, CA 95315

PV-270044 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 86.52
TOTAL PAYMENT AMOUNT 86.52 * 86.52

105703/00 MARIO MALDONADO
9716 HINTON AVENUE
DELHI, CA 95315

PV-270047 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 129.04
TOTAL PAYMENT AMOUNT 129.04 * 129.04

103923/00 MEDICAL BILLING TECHNOLOGIES
PO BOX 709
VISALIA, CA 93279

270241 PO-270241 07/01/2026 AR-36828 1 01-0000-0-5866.00-0000-7300-775-000-000 NN P 12,000.00 12,000.00
TOTAL PAYMENT AMOUNT 12,000.00 * 12,000.00

105704/00 MELISSA PEREZ
9716 HINTON AVENUE
DELHI, CA 95315

PV-270050 08/11/2026 CALPERS JULY CL 2026 REFUNDS 01-0100-0-9557.00-0000-0000-000-000-000 NN 112.79
TOTAL PAYMENT AMOUNT 112.79 * 112.79

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE	ES	Liq Amt	E-Term / Net Amount	E-ExtRef / Amount
104272/00	NANCY RAYA 9716 HINTON AVENUE DELHI, CA 95315													
		PV-270049	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN					200.08
				TOTAL PAYMENT AMOUNT		200.08 *								200.08
027815/00	OFFICE DEPOT PO BOX 29248 PHOENIX, AZ 85038-9248													
270123	PO-270123	471987037001	07/27/2026	1		01-0000-0-4300.00-0000-2100-000-000-000			NN P			633.17		633.17
270125	PO-270125	477457252001	08/04/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			103.06		103.06
270125	PO-270125	475319441001	08/03/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			991.05		991.05
270125	PO-270125	477471531001	08/04/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			21.63		21.63
270125	PO-270125	476603627001	08/05/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			92.72		92.72
270125	PO-270125	476240859001	08/05/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			923.83		923.83
270125	PO-270125	477471532001	08/03/2026	1		01-0000-0-4300.00-1110-1800-900-000-000			NN P			8.42		8.42
270126	PO-270126	476852872001	07/30/2026	1		01-0000-0-4300.00-0140-7550-760-000-000			NN P			14.32		14.32
270126	PO-270126	476852877001	07/30/2026	1		01-0000-0-4300.00-0140-7550-760-000-000			NN P			10.97		10.97
270126	PO-270126	476852874001	07/30/2026	1		01-0000-0-4300.00-0140-7550-760-000-000			NN P			242.60		242.60
270126	PO-270126	476852601001	07/30/2026	1		01-0000-0-4300.00-0140-7550-760-000-000			NN P			36.40		36.40
270127	PO-270127	473804623001	08/04/2026	1		01-0000-0-4300.00-1110-1600-800-000-000			NN P			83.23		83.23
270127	PO-270127	474289209001	08/04/2026	1		01-0000-0-4300.00-1110-1600-800-000-000			NN P			91.02		91.02
270127	PO-270127	474289253001	08/04/2026	1		01-0000-0-4300.00-1110-1600-800-000-000			NN P			15.77		15.77
270127	PO-270127	473923334001	08/04/2026	1		01-0000-0-4300.00-1110-1600-800-000-000			NN P			10.01		10.01
				TOTAL PAYMENT AMOUNT		3,278.20 *								3,278.20
101091/00	PACIFIC GAS AND ELECTRIC BOX 997300 SACRAMENTO, CA 95899-7300													
270080	PO-270080	9025835484-5	08/11/2026	HARMONY AUG 26	1	01-0000-0-5515.00-0000-8200-400-000-000			NN P			139.79		139.79
				TOTAL PAYMENT AMOUNT		139.79 *								139.79
104033/00	QUADIENT FINANCE USA INC PO BOX 6813 CAROL STREAM, IL 60197-6813													
270098	PO-270098		08/13/2026	AUGUST 13 2026 POSTAGE	1	01-0000-0-5930.00-0000-7500-000-000-000			NN P			1,000.00		1,000.00
				TOTAL PAYMENT AMOUNT		1,000.00 *								1,000.00

Vendor/Addr / Remit name / Req / Reference / Date / Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
105698/00 QUERENHAPUC CASILLAS 9716 HINTON AVENUE DELHI, CA 95315								
PV-270036 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			96.58
TOTAL PAYMENT AMOUNT			96.58 *					96.58
105317/00 REBECCA GONZALEZ 9716 HINTON AVENUE DELHI, CA 95315								
PV-270043 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			123.58
TOTAL PAYMENT AMOUNT			123.58 *					123.58
102449/00 ROBERTO CARLOS 9716 HINTON AVENUE DELHI, CA 95315								
PV-270035 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			118.47
TOTAL PAYMENT AMOUNT			118.47 *					118.47
104309/00 SARAH KING 9716 HINTON AVENUE DELHI, CA 95315								
PV-270045 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			148.32
TOTAL PAYMENT AMOUNT			148.32 *					148.32
105708/00 SARAH VALENZUELA 9716 HINTON AVENUE DELHI, CA 95315								
PV-270054 08/11/2026 CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			146.26
TOTAL PAYMENT AMOUNT			146.26 *					146.26

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
105701/00	SOFIA FUENTES 9716 HINTON AVENUE DELHI, CA 95315											
		PV-270040	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			165.18
				TOTAL PAYMENT AMOUNT		165.18 *						165.18
101579/00	SOUTHWEST SCHOOL SUPPLY PO BOX 931917 ATLANTA, GA 31193-1917											
		270133	PO-270133	07/29/2026 6069895311	1	01-0000-0-4300.00-1110-1200-200-000-000			NN P		169.05	169.05
		270133	PO-270133	07/31/2026 6070167412	1	01-0000-0-4300.00-1110-1200-200-000-000			NN P		790.95	790.95
		270133	PO-270133	08/08/2026 6071107909	1	01-0000-0-4300.00-1110-1200-200-000-000			NN P		248.67	248.67
				TOTAL PAYMENT AMOUNT		1,208.67 *						1,208.67
105110/00	SWEETWATER SOUND LLC 5501 U.S. HIGHWAY 30 W FORT WAYNE, IN 46818											
		270221	PO-270221	08/05/2026 51337864	1	01-6770-0-4300.00-1154-1600-800-000-000			NN P		1,751.48	1,751.48
				TOTAL PAYMENT AMOUNT		1,751.48 *						1,751.48
100237/00	THE SHERWIN-WILLIAMS COMPANY PO BOX 744678 LOS ANGELES, CA 90074-4678											
		PV-270026	07/23/2026	91627101560726		01-8150-0-4300.00-0000-8110-300-000-000			NN			145.95
				TOTAL PAYMENT AMOUNT		145.95 *						145.95
105308/00	YESSENIA GARCIA 9716 HINTON AVENUE DELHI, CA 95315											
		PV-270042	08/11/2026	CALPERS JULY CL 2026 REFUNDS		01-0100-0-9557.00-0000-0000-000-000-000			NN			136.42
				TOTAL PAYMENT AMOUNT		136.42 *						136.42
				TOTAL FUND PAYMENT		120,195.57 **						120,195.57

Vendor/Addr	Remit name / Req	Reference	Date	Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	ABA num	Account num	T9MPS	EE	ES	E-Term Liq Amt	E-ExtRef Net Amount
016633/00	BRADY INDUSTRIES PO BOX 736558 DALLAS, TX 75373-6558												
270204	PO-270204	12061078	08/05/2026			1 13-5310-0-4300.00-0000-3700-000-000-000			NY P			1,765.01	1,765.01
				TOTAL PAYMENT AMOUNT				1,765.01 *					1,765.01
105397/00	LA TAPATIA TORTILLERIA INC 104 E BELMONT AVE FRESNO, CA 93701												
270205	PO-270205	2604722306	08/11/2026			1 13-5310-0-4300.00-0000-3700-000-000-000			NN P			295.40	295.40
				TOTAL PAYMENT AMOUNT				295.40 *					295.40
				TOTAL FUND PAYMENT				2,060.41 **					2,060.41

Vendor/Addr Remit name / Req Reference Date Description	Tax ID num	Deposit type / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	ABA num	Account num	EE ES	E-Term Liq Amt	E-ExtRef Net Amount
105172/00 UNITED INSPECTION INC P.O. BOX 1669 CERES, CA 95307							
270231 PO-270231 08/01/2026 17007		1 21-0324-0-6200.00-0000-8500-800-000-000 NN P				2,707.50	2,707.50
270231 PO-270231 08/01/2026 17007		2 21-0324-0-6200.00-0000-8500-900-000-000 NN P				2,707.50	2,707.50
		TOTAL PAYMENT AMOUNT	5,415.00 *				5,415.00
		TOTAL FUND PAYMENT	5,415.00 **				5,415.00
		TOTAL BATCH PAYMENT	127,670.98 ***	0.00			127,670.98
		TOTAL DISTRICT PAYMENT	127,670.98 ****	0.00			127,670.98
		TOTAL FOR ALL DISTRICTS:	127,670.98 ****	0.00			127,670.98

Number of checks to be printed: 50, not counting voids due to stub overflows.

APPROVED BY: _____

APPROVED BY: _____

DATE: 8/24/2026

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Ratification of Purchase Orders**

August 2026 Purchase Orders

Consent Agenda

District Goal: **Conditions of Learning** **Approval:** **September 08, 2026**

Submitted by: **Brian Gresham, Senior Director of Administrative Services / Chief Business Official**

Background:

Purchase Orders are a legal contract to purchase goods or services. The Board has authorized the following staff to approve Purchase Orders on their behalf: Superintendent, Senior Director of Administrative Services/CBO, Senior Executive Assistant to the Superintendent, and Fiscal Services Manager. While the Board has authorized individuals to act as their Agent to issue Purchase Orders, the Board retains responsibility to ratify the Purchase Order to make it a binding contract with the District.

Discussion:

The list of Purchase Orders processed by the District from August 1st 2026 to August 31st 2026 included in the backup materials and range from #270212-270271.

Significant purchase orders were:

- **PO #270212** – Hart Paving & Grading Inc, $19,771.00 – Parking Lot Upgrades at El Capitan.
- **PO #270250**– Presence Learning Inc, $428,346 – Online Speech Services Needed for 26/27.
- **PO #270267** – Sigler Wholesale Distributor, $13,473.06 – New HVAC Unit for DHS.

Additional information on any of the purchase orders is available by contacting the Superintendent.

Why is this what's best for kids?

These purchase orders directly support safe, engaging, and effective learning environments for students. An additional lane was added to the El Capitan parking lot by Hart Paving and Grading, which will improve the flow of traffic. The Presence Learning order will provide online speech services to better assist the students in excelling 2026/2027. The Sigler Wholesale Distributor purchase of the new HVAC unit for the right side of the Ed Park Theater will provide better ventilation when events are taking place.

Financial Implication: Total $1,132,494.51.

Recommendation: Ratify Purchase Orders 270212-270271.

PO #	Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270212	270212	105410/00	HART PAVING & GRADING INC	010564703	08/03/2026	PARKING LOT UPGRADE	08/03/2026	08/10/2026	Y
1.	21-0324-0-6200.00-0000-8500-300-000-000				19,771.00	F			
	TOTAL AMOUNT				19,771.00*				
270213	270213	105261/00	VENTRIS LEARNING LLC	471049542	08/03/2026	TE GUIEDS & TRAYS	08/03/2026		Y
1.	01-0824-0-4300.00-1110-1200-100-000-101				2,489.40				
	TOTAL AMOUNT				2,489.40*				
270214	270214	077518/01	SCHOLASTIC INC	131824190	08/03/2026	PHONICS SUPPLIES FOR V. AGUILA	08/03/2026		Y
1.	01-6211-0-4300.00-1110-1200-400-000-000				1,768.65	F			
	TOTAL AMOUNT				1,768.65*				
270215	270215	104385/00	FRONTLINE TECHNOLOGIES	465125936	08/03/2026	2026-27 FRONTLINE SUBSCRIPTION	08/03/2026	08/10/2026	Y
1.	01-0000-0-5876.00-0000-7400-100-775-000				9,046.90	F			
	TOTAL AMOUNT				9,046.90*				
270216	270216	104960/00	SAN JOAQUIN COUNTY OFFICE OF	680006282	08/03/2026	ED JOIN SERVICE RENEWAL	08/03/2026	08/17/2026	Y
1.	01-0000-0-5876.00-0000-7400-725-775-000				800.00	F			
	TOTAL AMOUNT				800.00*				
270217	270217	104591/00	BENCHMARK EDUCATION	133996703	08/03/2026	2026-27 K CURRICULUM UNITS	08/03/2026		Y
1.	01-0824-0-4100.00-1110-1200-200-000-102				527.97	F			
2.	01-0824-0-4100.00-1110-1200-300-000-102				527.98	F			
	TOTAL AMOUNT				1,055.95*				
270218	270218	105438/00	CHARACTERSTRONG LLC	814174372	08/03/2026	2026/27 SO/EM ELEM CURRICULUM	08/03/2026	08/10/2026	Y
1.	01-0824-0-5876.00-1110-3110-100-000-201				15,592.51	F			
	TOTAL AMOUNT				15,592.51*				
270219	270219	105438/00	CHARACTERSTRONG LLC	814174372	08/03/2026	2026-27 LICENSE RENEWAL	08/03/2026	08/26/2026	Y
1.	01-3010-0-5876.00-1110-1600-800-775-000				2,999.00	F			
2.	01-3010-0-5876.00-1110-1800-900-775-000				2,999.00	F			
	TOTAL AMOUNT				5,998.00*				

PO # / LN	Req # / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	AMOUNT	STATUS	Date Ent	Date Paid	AP
270220	270220	103225/00	JW PEPPER & SON	230963171	08/03/2026	SHEET MUSIC FOR DRUM LINE CLAS			08/03/2026		Y
1.	01-6770-0-4300.00-1154-1600-800-000-000						188.01	P			
2.	01-6770-0-4300.00-1154-1800-900-000-000						188.03	P			
	TOTAL AMOUNT						376.04*				
270221	270221	105110/00	SWEETWATER SOUND LLC	203495436	08/03/2026	GUITAR CASES & EQPMT			08/03/2026	08/26/2026	Y
1.	01-6770-0-4300.00-1154-1600-800-000-000						1,839.58	P			
	TOTAL AMOUNT						1,839.58*				
270222	270222	105515/00	YETI ACADEMY	451451495	08/03/2026	2026-27 YETI ACADEMY			08/03/2026	08/10/2026	Y
1.	01-3010-0-5876.00-1110-1600-800-775-000						331.50	F			
	TOTAL AMOUNT						331.50*				
270223	270223	100639/00	BARTON OVERHEAD DOOR INC	942532393	08/03/2026	REPLACEMENT OVERHEAD DOOR			08/03/2026		Y
1.	01-8150-0-5866.00-0000-8110-900-000-000						1,860.00	F			
	TOTAL AMOUNT						1,860.00*				
270224	270224	101952/00	RAHN, JEREMY	383674490	08/03/2026	ANNUAL SERVICE & REPLACEMENT			08/03/2026	08/10/2026	Y
1.	01-8150-0-5866.00-0000-8110-100-000-000						8,454.44	F			
	TOTAL AMOUNT						8,454.44*				
270225	270225	105407/00	BORDERLAN CYBERSECURITY	271887219	08/03/2026	CYBERSECURITY RENEWAL			08/03/2026	08/26/2026	Y
1.	01-0824-0-5876.00-0000-7700-750-775-202						4,310.00	F			
	TOTAL AMOUNT						4,310.00*				
270226	270226	105605/00	LIGHTHOUSE THERAPY SCHOOL	920439912	08/03/2026	2026-27 BCBA/RBT SERVICES			08/03/2026		Y
1.	01-0824-0-5876.00-5760-1110-100-775-106						75,600.00				
	TOTAL AMOUNT						75,600.00*				
270227	270227	105605/00	LIGHTHOUSE THERAPY SCHOOL	920439912	08/03/2026	2026-27 PHYSICAL THERAPY SERVI			08/03/2026		Y
1.	01-0824-0-5876.00-5760-1110-100-775-106						6,490.00				
	TOTAL AMOUNT						6,490.00*				

PO # / LN	Req # / FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	AMOUNT	STATUS	Date Ent	Date Paid	AP
TOTAL FOR 08/03/2026							155,783.97***				
270228	270228	105038/00	JET MULCH INC	680394810	08/07/2026	ELEMENTARY PLAYGROUND BARK			08/07/2026	08/26/2026	Y
1.	01-0824-0-5866.00-0000-8100-100-000-301						12,359.81	F			
2.	01-0824-0-4300.00-0000-8100-100-000-301						18,539.73	F			
	TOTAL AMOUNT						30,899.54*				
270229	270229	105097/00	SEAL	821426126	08/07/2026	2026-27 SEAL SERVICES AGREEMEN			08/07/2026		Y
1.	01-0824-0-5866.00-1110-2100-000-000-101						193,692.00				
	TOTAL AMOUNT						193,692.00*				
270230	270230	105148/00	INFORMED K12	460546569	08/07/2026	2026-27 PLATFORM RENEWAL			08/07/2026	08/17/2026	Y
1.	01-0000-0-5810.00-0000-7400-725-000-000						26,125.00	F			
	TOTAL AMOUNT						26,125.00*				
270231	270231	105172/00	UNITED INSPECTION INC	371508579	08/07/2026	INSPECTION FOR ROOFING PROJECT			08/07/2026	08/26/2026	Y
1.	21-0324-0-6200.00-0000-8500-800-000-000						15,960.00	P			
2.	21-0324-0-6200.00-0000-8500-900-000-000						15,960.00	P			
	TOTAL AMOUNT						31,920.00*				
270232	270232	077802/03	SCHOOL SERVICES OF	942447992	08/07/2026	FISCAL & MGMT INFO SERVICES			08/07/2026	08/17/2026	Y
1.	01-0000-0-5866.00-0000-7300-725-000-000						5,160.00	F			
	TOTAL AMOUNT						5,160.00*				
TOTAL FOR 08/07/2026							287,796.54***				
270233	270233	105695/00	VERNIER SCIENCE EDUCATION	934154597	08/11/2026	AG CLASS EQUIPMENT			08/11/2026		Y
1.	01-6383-0-4300.00-3800-1800-900-101-000						5,861.81	F			
	TOTAL AMOUNT						5,861.81*				

PO #	Req # Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2			AMOUNT	STATUS			
270234	270234 105696/00	LAB-AIDS INC	116035758	08/11/2026	AG CLASS MATERIALS	08/11/2026		Y
1.	01-6383-0-4300.00-3800-1800-900-101-000			5,638.44	P			
	TOTAL AMOUNT			5,638.44*				
270235	270235 104169/00	AMAZON	453328644	08/11/2026	2026-27 OPEN PO FOR FFA SUPPLI	08/11/2026		Y
1.	01-6383-0-4300.00-3800-1800-900-101-000			8,000.00				
2.	01-6383-0-4300.00-3800-1800-900-101-000			4,200.00				
	TOTAL AMOUNT			12,200.00*				
270236	270236 104348/00	O'REILLY AUTO PARTS	000000000	08/11/2026	2026/27 OPEN PO FOR FFA SUPPLI	08/11/2026		Y
1.	01-6388-0-4300.00-3800-1800-900-101-000			1,650.00				
2.	01-0000-0-4300.00-3800-1800-900-101-000			3,350.00				
	TOTAL AMOUNT			5,000.00*				
270237	270237 103132/00	BARNES & NOBLE	742225928	08/11/2026	2026-27 BATTLE OF THE BOOKS	08/11/2026		Y
1.	01-3010-0-4200.00-1151-1800-900-000-000			493.45				
	TOTAL AMOUNT			493.45*				
270238	270238 104529/00	US BANK EQUIPMENT FINANCE	310841368	08/11/2026	PRINT SHOP-LEASE 2 BW/1CLR PRI	08/11/2026		Y
1.	01-0000-0-5620.00-0140-7550-900-000-000			15,048.00				
	TOTAL AMOUNT			15,048.00*				
270239	270239 100845/00	ALPHA NUMERIC	942609772	08/11/2026	2026-27 OPEN PO FOR SERVICES	08/11/2026		Y
1.	01-0000-0-5641.00-0140-7550-760-000-000			30,000.00				
	TOTAL AMOUNT			30,000.00*				
TOTAL FOR 08/11/2026				74,241.70***				
270240	270240 105110/00	SWEETWATER SOUND LLC	203495436	08/12/2026	DMS MUSIC EQUIPMENT	08/12/2026		Y
1.	01-6770-0-4300.00-1154-1600-800-000-000			1,751.52	F			
	TOTAL AMOUNT			1,751.52*				

PO #	Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270241	270241	103923/00	MEDICAL BILLING TECHNOLOGIES	752971865	08/12/2026	2026-27 OPEN PO FOR SERVICES	08/12/2026	08/26/2026	Y
1.	01-0000-0-5866.00-0000-7300-775-000-000				24,000.00	P			
	TOTAL AMOUNT				24,000.00*				
270242	270242	101925/00	VALLEY BUSINESS CENTER	941555281	08/12/2026	STANDING DESK - M. DE LA CRUZ	08/12/2026		Y
1.	01-0824-0-4400.00-1110-2700-300-000-303				2,452.97				
	TOTAL AMOUNT				2,452.97*				
270243	270243	102110/00	RENAISSANCE LEARNING	391559474	08/12/2026	SUBSCRIPTION RENEWAL	08/12/2026		Y
1.	01-3010-0-5876.00-1110-1200-200-775-000				3,907.50	F			
	TOTAL AMOUNT				3,907.50*				
270244	270244	101925/00	VALLEY BUSINESS CENTER	941555281	08/12/2026	STANDING DESK M. CONTEH	08/12/2026		Y
1.	01-0824-0-4300.00-1110-2700-200-000-303				1,594.52				
	TOTAL AMOUNT				1,594.52*				
270245	270245	105373/00	SUBWAY	883229515	08/12/2026	STANDFOR FOOTBALL 8/29/26	08/12/2026		Y
1.	01-2600-0-4300.00-1110-1200-100-000-000				887.41	F			
	TOTAL AMOUNT				887.41*				
TOTAL FOR 08/12/2026					34,593.92***				
270246	270246	105147/00	D & D LEARNING SPACES	330834010	08/19/2026	PRINTER FOR DHS TEACHERS	08/19/2026		Y
1.	01-0000-0-4300.00-1110-1800-900-000-000				277.98				
	TOTAL AMOUNT				277.98*				
270247	270247	104286/00	AMPLIFY	134125483	08/19/2026	26/27 DIBELS/LECTURA LICENSES	08/19/2026		Y
1.	01-0824-0-5810.00-5760-1110-100-000-106				4,730.00	F			
	TOTAL AMOUNT				4,730.00*				

PO # / LN	Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270248	270248	101306/00	VIA ADVENTURES INC	770233283	08/19/2026	DEXL TRIP-STANFORD FTBL 8/29	08/19/2026		Y
1.	01-2600-0-5835.00-1110-1200-100-000-000				4,600.00				
	TOTAL AMOUNT				4,600.00*				
270249	270249	105110/00	SWEETWATER SOUND LLC	203495436	08/19/2026	MUSIC INSTUMENTS & SUPPLIES	08/19/2026		Y
1.	01-6770-0-4300.00-1154-1600-800-000-000				732.17	P			
	TOTAL AMOUNT				732.17*				
270250	270250	104280/00	PRESENCE LEARNING INC	000000000	08/19/2026	ONLINE SPEECH SERVICES	08/19/2026		Y
1.	01-0824-0-5866.00-5760-3150-000-000-106				428,346.00	P			
	TOTAL AMOUNT				428,346.00*				
TOTAL FOR 08/19/2026					438,686.15***				
270251	270251	105591/00	WEWILLWRITE INC	384352162	08/21/2026	2026/27 WRITING LICENSES	08/21/2026		Y
1.	01-3010-0-5810.00-1110-2100-200-000-000				960.00				
	TOTAL AMOUNT				960.00*				
TOTAL FOR 08/21/2026					960.00***				
270252	270252	105556/00	TECHPROTECTUS INC	863950785	08/24/2026	STUDENT CHROMEBOOK HEADPHONES	08/24/2026		Y
1.	01-3010-0-4300.00-1110-1200-300-000-000				2,400.75				
	TOTAL AMOUNT				2,400.75*				
270253	270253	105710/00	AGSERV WESTERN SALES INC	770495973	08/24/2026	2026/27 OPEN PO FOR SUPPLIES	08/24/2026		Y
1.	01-6383-0-4300.00-3800-1800-900-101-000				2,000.00				
	TOTAL AMOUNT				2,000.00*				
270254	270254	105147/00	D & D LEARNING SPACES	330834010	08/24/2026	G POD REPLACEMENT PRINTER	08/24/2026		Y
1.	01-0000-0-4300.00-1110-1200-400-000-000				274.16				
	TOTAL AMOUNT				274.16*				

PO # / Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270255 270255	093299/00	VIRCO MFG. CORPORATION		08/24/2026	CONFERENCE TABLES & CHAIRS	08/24/2026		Y
1. 01-0000-0-4300.00-1110-1600-800-000-000				2,702.43				
270255 270255	093299/00	VIRCO MFG. CORPORATION		08/24/2026	CONFERENCE TABLES & CHAIRS	08/24/2026		Y
2. 01-0000-0-4300.00-1110-1800-900-000-000				4,053.62				
TOTAL AMOUNT				6,756.05*				
270256 270256	105394/00	EWELL EDUCATIONAL SERVICES I	272961571	08/24/2026	FFA CONFERENCE REGISTRATION	08/24/2026		Y
1. 01-6387-0-5200.00-3800-1800-900-101-000				280.50	F			
2. 01-0000-0-5200.00-3800-1800-900-101-000				569.50	F			
TOTAL AMOUNT				850.00*				
TOTAL FOR 08/24/2026				12,280.96***				
270257 270257	104169/00	AMAZON	453328644	08/25/2026	2026-27 OPEN PO FOR ART/MUSIC	08/25/2026		Y
1. 01-6770-0-4300.00-1208-1600-800-000-000				750.00				
2. 01-6770-0-4300.00-1154-1600-800-000-000				5,250.00				
3. 01-6770-0-4300.00-1208-1800-900-000-000				750.00				
4. 01-6770-0-4300.00-1154-1800-900-000-000				8,250.00				
TOTAL AMOUNT				15,000.00*				
270258 270258	104169/00	AMAZON	453328644	08/25/2026	2026/27 OPEN PO FOR ART/MUSIC	08/25/2026		Y
1. 01-6770-0-4300.00-1208-1200-200-000-000				930.00				
2. 01-6770-0-4300.00-1154-1200-200-000-000				8,370.00				
TOTAL AMOUNT				9,300.00*				
270259 270259	104169/00	AMAZON	453328644	08/25/2026	2026/27 OPEN PO ART & MUSIC	08/25/2026		Y
1. 01-6770-0-4300.00-1208-1200-400-000-000				800.00				
2. 01-6770-0-4300.00-1154-1200-400-000-000				7,200.00				
TOTAL AMOUNT				8,000.00*				
270260 270260	101484/00	SCHOOLMATE	470564855	08/25/2026	2026/27 PRIMARY STU PLANNERS	08/25/2026		Y
1. 01-3010-0-4300.00-1110-1200-300-000-000				824.72				
TOTAL AMOUNT				824.72*				

PO # / Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270261 270261	101484/00	SCHOOLMATE	470564855	08/25/2026	2026/27 STUDENT FOLDERS	08/25/2026		Y
1. 01-3010-0-4300.00-1110-1200-300-000-000				568.92				
TOTAL AMOUNT				568.92*				
270262 270262	105550/00	KLEIN EDUCATIONAL SYSTEMS IN	204024557	08/25/2026	2026/27 OPEN PO FOR AG SUPPLIE	08/25/2026		Y
1. 01-6388-0-4300.00-3800-1800-900-101-000				1,650.00				
2. 01-0000-0-4300.00-3800-1800-900-101-000				3,350.00				
TOTAL AMOUNT				5,000.00*				
270263 270263	101177/00	CIF SAC-JOAQUIN SECTION	941498123	08/25/2026	2026/27 DHS MEMBERSHIP DUES	08/25/2026		Y
1. 01-0000-0-5300.00-1801-4200-900-301-000				7,207.92	F			
TOTAL AMOUNT				7,207.92*				
270264 270264	105518/00	REY DE REYES	933904801	08/25/2026	2026-27 OPEN PO FOR CATERING	08/25/2026		Y
1. 01-0824-0-5866.00-1110-2495-000-000-203				8,470.00	P			
TOTAL AMOUNT				8,470.00*				
270265 270265	104549/00	SHI	223009648	08/25/2026	SINGLEWIRE SOFTWARE RENEWAL	08/25/2026		Y
1. 01-0824-0-5810.00-0000-7700-775-000-202				30,052.00				
TOTAL AMOUNT				30,052.00*				
TOTAL FOR 08/25/2026				84,423.56***				
270266 270266	101484/00	SCHOOLMATE	470564855	08/27/2026	2026/27 ELEMENTARY PLANNERS	08/27/2026		Y
1. 01-3010-0-4300.00-1110-1200-300-000-000				824.72				
TOTAL AMOUNT				824.72*				
270267 270267	103944/00	SIGLER WHOLESALE DISTRIBUTOR	860223222	08/27/2026	NEW HVAC UNIT FOR DHS	08/27/2026		Y
1. 21-8150-0-6200.00-0000-8500-900-000-000				13,473.06				
TOTAL AMOUNT				13,473.06*				

PO #	Req #	Ven #/Addr	Vendor Name	Tax ID #	PO Date	PO Description	Date Ent	Date Paid	AP
LN	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2				AMOUNT	STATUS			
270268	270268	022862/00	CURRICULUM ASSOCIATES LLC	263954988	08/27/2026	ELLEVATION SUBSCRIPTION RENEWA	08/27/2026		Y
1.	01-0824-0-5876.00-1110-1000-100-775-104				9,831.25				
	TOTAL AMOUNT				9,831.25*				
270269	270269	035393/00	GEYER INSTRUCTIONAL	473024748	08/27/2026	COMPUTER PRIVACY SCREENS	08/27/2026		Y
1.	01-3010-0-4300.00-1110-1200-300-000-000				527.72				
	TOTAL AMOUNT				527.72*				
270270	270270	105300/00	THE FUN AND GAME EXPERTS	560292611	08/27/2026	2026 FALL LCAP FESTIVAL	08/27/2026		Y
1.	01-0824-0-5866.00-1110-2495-100-000-203				13,935.00	P			
	TOTAL AMOUNT				13,935.00*				
270271	270271	102680/00	STORER	942147709	08/27/2026	ELOP--COLUMBIA PRK 10/10/26	08/27/2026		Y
1.	01-2600-0-5835.00-1110-1200-100-000-000				5,135.96				
	TOTAL AMOUNT				5,135.96*				
TOTAL FOR 08/27/2026					43,727.71***				
GRAND TOTAL					1,132,494.51*****				

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Ratification of Personnel Report for Classified Staff**

Consent Agenda

District Goal: Conditions of Learning **Approval: September 8, 2026**

Submitted by: Isaias Rumayor Jr, Ed.D., Director of Human Resources

Background:

In accordance with Board policy, the Superintendent has been delegated authority to hire and dismiss classified personnel on behalf of the Board. All personnel actions are presented to the Board for ratification to ensure transparency and accountability. Sufficient funds are available within the current budget to support these positions.

Probationary Employment

Ayala Alvarez, Maria	Instructional Aide, Schendel Elementary Effective: August 31, 2026

Change of Status

Resignations and Retirements

Leaves of Absence

Employee ID 002186	From September 14, 2026- December 14, 2026

Why is this best for students?

These personnel actions support what's best for students by ensuring that schools remain appropriately staffed, stable, and responsive to student needs. Maintaining qualified and consistent personnel helps provide safe environments, effective supervision, and the instructional support necessary for student success.

Financial Implication:

All listed positions are included in the current adopted budgets.

Recommendation:

The Administration recommends approval.

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Approve Board Policies 1240, 4119.24, 4219.24, 4319.24, 5144.1, 5145.2, 6173, 6173.1, and Administrative Regulations 1240, 1312.4, 5144.1, 5145.2, 6173, 6173.1**

Consent Agenda

District Goal: **Governance**

Submitted by: **Eric Griffin, Superintendent**

Review: **August 25, 2026**
Approval: **September 8, 2026**

Background:

Board Policies detail the legal requirements and direction by the Board of Trustees, while Administrative Regulations state how the Board Policy will be implemented.

Discussion:

The California School Board Association maintains a database of templates for Board Policies to meet the requirements for changing laws along with templates of supporting Administrative Regulations to successfully implement the Board Policy. CSBA provides the recommended changes to current board policies by showing strikethrough on language to remove, new language in red font, and CSBA notes highlighted in light blue to address reasons for changes in board policy (BP), administrative regulation (AR), exhibits (E) and board bylaws (BB) as options available to the district. The district reviews the policies at a regular board meeting and brings the policies back in their final format for approval. Once the board approves the policies the information is updated and made available on the district website.

Policies fall into various categories:

- 0000. Philosophy, Goals, Objectives and Comprehensive Plans
- 1000. Community Relations
- 2000. Administrative
- 3000. Business and Non Instructional Operations
- 4000. Personnel
- 5000. Students
- 6000. Instruction
- 7000. Facilities
- 9000. Bylaws

There will be times when policies or regulations are grouped together. For example: BP 4140, 4240, 4340 Policies in the 4100s are designated for certificated personnel, 4200s are designated for classified personnel and 4300s are designated for administrative. If the language is the same the policy review will be bundled.

Board Policy, Administrative Regulation, Exhibit, and Bylaws	Last Updated	Action	Reason for Action
BP 1240 Volunteer Assistance	10/2018	Approve	Pursuant to Penal Code 11165.7, as amended by SB 848 (Ch. 460, Statutes of 2025), a volunteer who is over 18 years of age who interacts with students outside of the immediate supervision and control of the student's

			parent/guardian or a school employee is a mandated reporter and subject to the requirements of The Child Abuse and Neglect Reporting Act (Penal Code 11164-11174.3) The district will implement process to train volunteers.
AR 1240 Volunteer Assistance	10/2018	Approve	Language updated from CSBA compared to District practices. Small changes were made. Overall AR remains the same.
AR 1312.4 Williams Uniform Complaint Procedures	11/2024	Approve	There are little to no changes in the policy.
BP 4119.24, 4219.24, 4319.24 Maintaining Appropriate Adult-Student Interaction	5/2023	Approve	Language updated to reflect SB 848. Information about mandated reporters and appropriate adult - student interactions
BP 5144.1 Suspension and Expulsion/Due Process	11/2024	Approve	Updated language to reflect discipline for off campus behaviors.
AR 5144.1 Suspension and Expulsion/Due Process	11/2024	Approve	A new paragraph is added related to emergency removal of a student in a non-discipline situation because of safety. Another section references the rehabilitation and readmission process along with resources for students.
BP 5145.2 Freedom of Speech/Expression	5/2006	Approve	The policy was last updated in 2006. Pursuant to the federal Equal Access Act (20 USC 4071-4074), if a district that serves secondary students creates a limited open forum that allows student groups to use school media to publicize meetings, it is required to provide equal access to all student groups. For language implementing this requirement, see BP/AR 6145.5 - Student Organizations and Equal Access
AR 5145.2 Freedom of Speech/Expression	5/2006	Approve	Education Code 48907 mandates that a district establish a "written publications code" related to students' rights to freedom of speech and of the press. This code is required to include reasonable provisions for the time, place, and manner in which free expression may take place within the district's jurisdiction
BP 6173 Education for Homeless Children	5/2023	Approve	Minimal change to the policy. The last paragraph was removed. The reporting process is through Calpads.
AR 6173 Education for Homeless Children	5/2023	Approve	Some changes to the language. Two sections were completely removed and replaced to reference board policy reflecting graduation requirements.
BP 6173.1 Education for Foster Youth	5/2023	Approve	Minimal change to the policy. The last paragraph was removed. The reporting process is through Calpads
AR 6173.1 Education for Foster Youth	5/2023	Approve	Section was removed and reference made to board policy on reciprocity of academic credits.

Why is this what's best for kids?

Up-to-date Board Policies and Administrative Regulations ensure that schools operate legally, safely, and equitably. When policies are current and clearly implemented, staff know exactly what to do, resources are used responsibly, and students receive stable, fair, and high-quality educational experiences.

Financial Implication: None

Recommendation:

Approve Board Policies 1240, 4119.24, 4219.24, 4319.24, 5144.1, 5145.2, 6173, 6173.1, and Administrative Regulations 1240, 1312.4, 5144.1, 5145.2, 6173, 6173.1

Policy 1240: Volunteer Assistance
Adopted: 3/14/2006 | Last Reviewed: 10/09/2018 | Updated: 09/08/2026

The Governing Board recognizes that volunteer assistance in schools can enrich the educational program, increase supervision of students, contribute to school safety, and support the district in providing for the well-being of district students, while strengthening the schools' relationships with the community. The Board encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with students.

The Superintendent or designee shall develop and implement a plan for recruiting, screening, and placing volunteers, including strategies for reaching underrepresented groups of parents/guardians and community members. Additionally, the Superintendent or designee may recruit community members to serve as mentors to students and/or make appropriate referrals to community organizations.

The Board prohibits harassment of any volunteer on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, reproductive health decisionmaking, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or veteran or military status. (Government Code 12940)

As appropriate, the Superintendent or designee shall provide volunteers with information about school goals, programs, and practices and an orientation or other training related to their specific responsibilities.

Additionally, volunteers who are over 18 years of age and who interact with students outside of the immediate supervision and control of the student's parent/guardian or a school employee shall, as mandated reporters, receive the notification and training required of mandated reporters as specified in Administrative Regulation 5141.4 – Child Abuse Prevention and Reporting.

A volunteer who is a mandated reporter shall make a report, as specified in Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting, whenever such volunteer has knowledge of or observes a child whom the volunteer knows or reasonably suspects has been the victim of child abuse or neglect.

Volunteers shall act in accordance with law, district policies and administrative regulations, including Board Policy and Administrative Regulation 4119.24/4219.24/4319.24 – Maintaining Appropriate Adult-Student Interactions, and school rules. The Superintendent or designee shall be responsible for investigating and resolving complaints regarding volunteers.

Employees who supervise volunteers shall ensure that volunteers are assigned meaningful responsibilities that utilize their skills and expertise and maximize their contribution to the educational program.

Volunteer work shall be limited to those projects that do not replace the normal duties of classified staff. The Board nevertheless encourages volunteers to work on short-term projects to the extent that they enhance the classroom or school and comply with collective bargaining agreements. (part of AR 1240: Volunteer Assistance)

The Superintendent or designee shall establish procedures for determining whether volunteers possess the qualifications, if any, required by law and administrative regulation for the types of duties they will perform.

The Superintendent or designee shall establish procedures to ensure the health and safety of students and adults. Such procedures shall comply with applicable laws governing tuberculosis testing and may include requirements for criminal background checks, including fingerprinting and Live Scan clearance, as applicable.

The Board encourages principals to develop a means for recognizing the contributions of each school's

volunteers.

The Superintendent or designee shall periodically report to the Board regarding the district's volunteer assistance program.

The Board desires to provide a safe environment for volunteers and minimize the district's exposure to liability.

Regulation 1240: Volunteer Assistance
Adopted: 03/14/2006 | Last Reviewed: 10/09/2018 | CSBA Update: 05/2026

Duties of Volunteers

The Superintendent or designee may assign volunteers to:

1. Assist certificated personnel in the performance of their duties, including in the supervision of students and in the performance of instructional tasks which, in the judgment of the certificated personnel to which the volunteer is assigned, may be performed by a person not licensed as a classroom teacher (Education Code 35021, 45343, 45344, 45349)

2. Serve as nonteaching aides under the immediate supervision and direction of certificated personnel to perform noninstructional work which assists certificated personnel in the performance of teaching and administrative responsibilities (Education Code 35021)

3. Supervise students during lunch, breakfast, or other nutritional periods (Education Code 35021, 44814, 44815)

4. Work on short-term facilities projects pursuant to "Volunteer Facilities Projects" below

5. Perform other duties in support of district or school operations as approved by the Superintendent or designee

Volunteers shall not be authorized to assign grades to students, and shall not be used to assist certificated staff in performing teaching or administrative responsibilities in place of regularly authorized classified employees who have been laid off. (Education Code 35021, 45344)

Basic Skills Proficiency Requirement

Volunteers who supervise or provide instruction to students pursuant to Education Code 45349 shall submit evidence of basic skills proficiency to the Superintendent or designee. (Education Code 45344.5, 45349)

Criminal Background Check

Prior to assuming a volunteer position working with students in a district-sponsored student activity program, a volunteer shall obtain fingerprint clearance through the Department of Justice and Federal Bureau of Investigation. At the volunteer's discretion, the volunteer may choose to meet this requirement by obtaining an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing. Student activity programs include, but are not limited to, scholastic programs, interscholastic programs, and extracurricular activities sponsored by the district or a school booster club, such as cheer team, drill team, dance team, and marching band. (Education Code 49024)

The Superintendent or designee shall determine which volunteer positions in the district are subject to the above requirement.

Registered Sex Offenders

A person who is required to register as a sex offender pursuant to Penal Code 290 shall not serve as a volunteer instructional aide or as a volunteer nonteaching aide under the direct supervision of a certificated employee. (Education Code 35021)

No person who is required to register as a sex offender pursuant to Penal Code 290 shall be assigned as a volunteer to assist certificated personnel in the performance of their duties; supervise students during

lunch, breakfast, or other nutritional period; or serve as a nonteaching aide to perform noninstructional tasks. Additionally, a person who is required to register as a sex offender because of a conviction for a crime when the victim was a minor under 16 years of age shall not serve as a volunteer in any capacity in which the volunteer would be working directly and in an unaccompanied setting with minors on more than an incidental and occasional basis or have supervision or disciplinary power over minors. (Education Code 35021, 45349; Penal Code 290.95)

Tuberculosis Assessment/Examination

Upon initial volunteer assignment, a volunteer shall have on file with the school a certificate showing that the volunteer has submitted to a tuberculosis risk assessment and, if tuberculosis risk factors were identified, was examined and found to be free of infectious tuberculosis. (Education Code 49406

The Superintendent or designee may exempt from tuberculosis testing requirements those volunteers who serve less than a school year and whose functions do not require frequent or prolonged contact with students. (Education Code 49406)

Volunteer Facilities Projects

All volunteer facilities projects shall have approximate start and completion dates and shall be approved by the principal in advance. Additionally, projects shall be approved in advance by the Superintendent or designee if they involve the following types of work:

1. Alterations, additions, or repairs to buildings and grounds
2. Construction involving wall or roof penetration, drilling, or nailing
3. Structural modifications
4. Electrical, electronic, plumbing, or heating and cooling work
5. Painting
6. Installation of carpet, playground equipment, benches, sprinkler systems, marquees or signs
7. Paving
8. Tree planting, pruning, or removal

The Superintendent or designee shall ensure that volunteers possess the appropriate license and/or have sufficient expertise required for the project. Additionally, the Superintendent or designee shall ensure that such projects comply with building and safety codes and other applicable laws and collective bargaining agreements. The district shall provide on-site assistance and supervision for such projects as necessary.

Regulation 1312.4: Williams Uniform Complaint Procedures
Adopted: 02/19/2008 | Last Reviewed: 11/12/2024 | Updated: 09/08/2026

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
    a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class
    b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student
    c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage
    d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials

2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
    a. A semester begins and a teacher vacancy exists
    b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class
    c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency

    Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

    Beginning of the year or semester means the time period from the first day students attend classes for a year-long course or semester-long course, though not later than 20 business days afterwards. (5 CCR 4600)

    Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold. (Education Code 35186; 5 CCR 4600)

3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)

    a. A condition poses an emergency or urgent threat to the health or safety of students or staff

Emergency or urgent threat means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5

Clean or maintained school restroom means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers. (Education Code 35292.5)

Open restroom means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility. (Education Code 35292.5)

In any school serving students any of grades 3-12, a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to, at all times, stock and make available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom. (Education Code 35292.6)

Additionally, starting July 1, 2026, in any school that has more than one female and more than one male restroom designated exclusively for student use, a complaint may be filed alleging noncompliance with the requirements specified in Education Code 35292.5 to maintain at least one all-gender restroom for student use. (Education Code 35292.5)

Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall post in each classroom in each school a notice containing the components specified in Education Code 35186. (Education Code 35186)

Filing of Complaint

A complaint alleging any condition(s) specified in "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises. A complaint about problems beyond the authority of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186; 5 CCR 4680)

A complaint alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly in addition to or in lieu of being filed with the district. Any such complaint shall identify the basis and provide evidence to support its filing directly with the SPI. (Education Code 35186)

If the Superintendent or designee becomes aware that a complaint alleging insufficient textbooks or instructional materials has been filed directly with the SPI but not with the district, the Superintendent or designee may initiate an investigation in accordance with this administrative regulation, as described below, if there is sufficient evidence to do so.

Investigation and Response

The principal or Superintendent's designee shall make all reasonable efforts to investigate any problem within the principal's or designee's authority. (Education Code 35186; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal or Superintendent's designee shall send a written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186; 5 CCR 4680, 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the SPI within 15 calendar days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4610, 4687)

However, no other type of complaint regarding the condition of school facilities as described in "Types of Complaints" above may be appealed to the SPI. (Education Code 35186; 5 CCR 4610, 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

Reports

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

Policy 4119.24, 4219.24, 4319.24: Maintaining Appropriate Adult-Student Interactions

Adopted: 05/09/2023 | Last Reviewed: 05/09/2023 | CSBA Update: 02/2026

For purposes of this policy employees include interns, volunteers, contractors, and other persons with an employment relationship with the district.

The Governing Board desires to provide a safe and positive school environment that promotes the learning, engagement, safety, and well-being of district students. The Board expects all adults with whom students may interact at school or in school-related activities, to maintain the highest professional and ethical standards in their interactions with students both within and outside the educational setting., in accordance with this policy and Board Policy 4119.21/4219.21/4319.21 – Professional Standards. Such adults shall not engage in threatening, unsafe, unlawful, or inappropriate interactions with students and shall avoid boundary-blurring behaviors that undermine trust in the adult-student relationship and lead to the appearance of impropriety.

Adults shall not intrude on a student's physical or emotional boundaries unless necessary in an emergency or to serve a legitimate purpose related to instruction, counseling, student health, or student or staff safety.

The district's employee code of conduct addressing interactions with students shall be provided to parents/guardians at the beginning of each school year and shall be posted on school and/or district websites. (Education Code 44050)

Inappropriate Conduct

Employees shall remain vigilant of their position of authority and not abuse it when relating with students.

The Board prohibits inappropriate conduct between employees and students. (Education Code 32100)

Inappropriate employee conduct includes, but is not limited to:

1. Initiating inappropriate physical contact
2. Attempting to form a romantic or sexual relationship with any student or engaging in sexual harassment of a student, including sexual advances, flirtations, requests for sexual favors, inappropriate comments about a student's body or appearance, or other verbal, visual, or physical conduct of a sexual nature
3. Engaging in inappropriate socialization or fraternization with a student or soliciting, encouraging, or maintaining an inappropriate written, verbal, or physical relationship with a student
4. Being alone with a student outside of the view of others
5. Visiting a student's home or inviting a student to visit the employee's home without parent/guardian consent
6. Maintaining personal contact with a student during or outside the school day that has no

legitimate educational purpose, by phone, letter, text message, social media internet platforms, electronic communications, or other means of communication, without including the student's parent/guardian

In accordance with Board Policy/Administrative Regulation 4040 - Employee Use of Technology, employees shall use district equipment or technological resources, when available, when communicating electronically with students. Employees shall not communicate with students through any medium that is designed to eliminate records of the communications. The Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent.

7. Creating or participating in social networking sites for communication with students, other than those created by the district, without the prior written approval of the principal or designee

8. Inviting or accepting requests from students, or former students who are minors, to connect on personal social networking sites (e.g., "friending" or "following" on social media), unless the site is dedicated to school business

9. Singling out a particular student for personal attention and friendship, including giving gifts and/or nicknames to individual students

10. Addressing a student in an overly familiar manner, such as by using a term of endearment

11. Socializing or spending time with students outside of school-sponsored events, except as participants in community activities

12. Sending or accompanying students on personal errands unrelated to any legitimate educational purpose

13. Transporting a student in a personal vehicle without prior authorization

14. Encouraging students to confide personal or family problems and/or relationships

15. Disclosing personal, family, or other private matters to students or sharing personal secrets with students

16. Engaging in any conduct that endangers or threatens to endanger students, including, but not limited to, physical violence or threats of violence

17. Engaging in harassing or discriminatory behavior towards students, or failing or refusing to intervene when an act of discrimination, harassment, intimidation, or bullying against a student is observed

18. Physically abusing, sexually abusing, neglecting, or otherwise willfully harming or injuring a child

19. Using profane, obscene, or abusive language against students

Violations of Policy

Any employee who observes or has knowledge of another employee's violation of this policy shall report the info rmation to the Superintendent or designee or appropriate agency for investigation pursuant to the applicable complaint procedures. Other adults with knowledge of any violation of this policy are encouraged to report the violation to the Superintendent or designee. The Board prohibits retaliation against anyone who reports a violation of this policy. Immediate intervention shall be implemented when necessary to protect student safety or the

integrity of the investigation.

Employees who engage in any conduct in violation of this policy, including retaliation against a person who reports the violation or participates in the complaint process, shall be subject to discipline, up to and including dismissal. Any other adult who violates this policy may be barred from school grounds and activities in accordance with law. Additionally, the Superintendent or designee may also notify law enforcement as appropriate.

Policy 5144.1: Suspension And Expulsion/Due Process Status: ADOPTED
Adopted: 05/09/2026 | Last Revised: 11/12/2024| Updated: 09/08/2026

The Governing Board desires to provide district students access to educational opportunities in an orderly school environment that protects their safety and security, ensures their welfare and well being, and promotes their learning and development. The Board shall develop rules and regulations setting the standards of behavior expected of district students and the disciplinary processes and procedures for addressing violations of those standards, including suspension and/or expulsion.

The grounds for suspension and expulsion and the procedures for considering, recommending, and/or implementing suspension and expulsion shall be only those specified in law, in this policy, and in the accompanying administrative regulation.

Except when otherwise permitted by law, a student may be suspended or expelled only when the behavior is related to a school activity or school attendance occurring within any district school or another school district, regardless of when it occurs, including, but not limited to, the following: (Education Code 48900(s))

1. While on school grounds
2. While going to or coming from school
3. During the lunch period, whether on or off the school campus
4. During, going to, or coming from a school-sponsored activity

Off campus behavior may result in discipline when it disrupts district programs and activities or as otherwise prohibited by law, Board policy, or administrative regulation.

District staff shall enforce the rules concerning suspension and expulsion of students fairly, consistently, equally, and in accordance with the district's nondiscrimination policies.

Appropriate Use of Suspension Authority

Except when a student's act violates Education Code 48900(a)-(e), as listed in Items #1-5 under "Grounds for Suspension and Expulsion: Grades K-12" of the accompanying administrative regulation, or when the student's presence causes a danger to others, suspension shall be used only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5, 48900.6)

A student's parents/guardians shall be notified as soon as possible when there is an escalating pattern of misbehavior that could lead to on-campus or off-campus suspension.

No student may be suspended for disruption or willful defiance, except by a teacher pursuant to Education Code 48910. (Education Code 48900)

Students shall not be suspended or expelled based solely on a student's truancy, tardiness, or absenteeism from assigned school activities. (Education Code 48900)

On-Campus Suspension

To ensure the proper supervision and ongoing learning of students who are suspended for any of the reasons enumerated in Education Code 48900 and 48900.2, but who pose no imminent danger or threat to anyone at school and for whom expulsion proceedings have not been initiated, the Superintendent or designee shall establish a supervised suspension classroom program which meets the requirements of law.

Except where a supervised suspension is permitted by law for a student's first offense, supervised suspension shall be imposed only when other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

Authority to Expel

A student may be expelled only by the Board. (Education Code 48918(j))

As required by law, the Superintendent or principal shall recommend expulsion and the Board shall expel any student found to have committed any of the following "mandatory recommendation and mandatory expulsion" acts at school or at a school activity off school grounds: (Education Code 48915)

1. Possessing a firearm which is not an imitation firearm, as verified by a certificated employee, unless the student had obtained prior written permission to possess the item from a certificated school employee, with the principal or designee's concurrence
2. Selling or otherwise furnishing a firearm
3. Brandishing a knife at another person
4. Unlawfully selling a controlled substance listed in Health and Safety Code 11053-11058
5. Committing or attempting to commit a sexual assault as defined in Penal Code 261, 266c, 286, 287, 288, or 289, or former 288a, or committing a sexual battery as defined in Penal Code 243.4
6. Possessing an explosive as defined in 18 USC 921

For all other violations listed in the accompanying administrative regulation, the Superintendent or principal shall have the discretion to recommend expulsion of a student. If expulsion is recommended, the Board shall order the student expelled only if it makes a finding of either or both of the following: (Education Code 48915(b) and (e))

1. That other means of correction are not feasible or have repeatedly failed to bring about proper conduct

2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

On a case-by-case basis, a student Board member(s) may make restorative justice recommendations to the Board regarding specific expulsion matters, in accordance with Board Bylaw 9150 – Student Board Members.

A vote to expel a student shall be taken in an open session of a Board meeting. (Education Code 48918(j))

The Board may vote to suspend the enforcement of the expulsion order pursuant to the requirements of law

and the accompanying administrative regulation. (Education Code 48917)

No student shall be expelled for disruption or willful defiance. (Education Code 48900)

No child enrolled in a preschool program shall be expelled or unenrolled except under limited circumstances in accordance with Education Code 8489.1 and as specified in Administrative Regulation 5148.3 - Preschool/Early Childhood Education.

Due Process

The Board shall provide for the fair and equitable treatment of students facing suspension and/or expulsion by affording the students due process rights under the law. The Superintendent or designee shall comply with procedures for notices, hearings, and appeals as specified in law and administrative regulation. (Education Code 48911, 48915, 48915.5, 48918)

Plan for Rehabilitation

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, in accordance with the accompanying administrative regulation.

Maintenance and Monitoring of Outcome Data

The Superintendent or designee shall maintain outcome data related to student suspensions and expulsions, including, but not limited to: (Education Code 48900.8, 48916.1)

1. The number of students recommended for expulsion
2. The grounds for each recommended expulsion
3. The actions taken by the Board, including whether the student was subsequently expelled and whether the expulsion order was suspended
4. The types of referral made after each expulsion
5. The disposition of the students after the expulsion period~~.~~ , including the completion of a rehabilitation plan or the successful readmission of the student, or both
6. The average length of expulsion terms, including any extensions

For any expulsion that involves the possession of a firearm, such data shall include the name of the school and the type of firearm involved, as required pursuant to 20 USC 7961. Suspension and expulsion data shall be reported to the Board at least annually and to the California Department of Education when so required.

In presenting the report to the Board, the Superintendent or designee shall disaggregate data on suspensions and expulsions by school and by numerically significant student subgroups, including, but not limited to, ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and students experiencing homelessness. Based on the data, the Board shall address any identified disparities in the imposition of student discipline and shall determine whether and how the district is meeting its goals for improving school climate as specified in its local control and accountability plan, which may include monitoring intervention effectiveness.

Regulation 5144.1: Suspension And Expulsion/Due Process

CSBA Original Adopted: 12/01/2014 | Last Revised Date: 09/01/2024 | Updated: 09/08/2026

Definitions

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level

2. Referral to a certificated employee designated by the principal to advise students

3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910, so long as removal from a particular class does not occur more than once every five school days

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

Grounds for Suspension and Expulsion: Grades K-12

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows and in "Additional Grounds for Suspension and Expulsion: Grades 4-12," below:

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim suffered great or serious bodily injury (Education Code 48900(a) and (t))

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11059, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the same as

a controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))

5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))

6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))

7. Stole or attempted to steal school property or private property (Education Code 48900(g))

8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing prescription products (Education Code 48900(h))

9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))

10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))

11. Knowingly received stolen school property or private property (Education Code 48900(l))

12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 287, 288, 289, or former 288a, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))

    No student may be disciplined prior to a finding being made pursuant to the grievance process established by 34 CFR 106.45, in accordance with Administrative Regulation 5145.71 Title IX Sexual Harassment Complaint Procedures. However, a district may conduct a non-discipline removal of a student in emergency situations where there is an immediate threat to the health or safety of any student or other individual.

14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))

15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))

16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, regardless of whether the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))

17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can

reasonably be predicted to have the effect of placing a reasonable student(s) in fear of harm to self or property; cause the student to experience a substantially detrimental effect on physical or mental health; or cause the student to experience substantial interferences with academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in ~~the~~ ~~section~~ "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

a. A message, text, sound, video, or image

b. A post on a social network Internet website, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of the student's age, or for a person of the student's age and disability. (Education Code 48900(r))

Burn page means an internet website created for the purpose of causing a reasonable student any of the effects of bullying described above. (Education Code 48900(r))

Credible impersonation means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that the student would reasonably believe, or has reasonably believed, that the student was or is the student who was impersonated. (Education Code 48900(r))

False profile means a profile of a fictitious student or profile using the likeness or attributes of an actual student other than the student who created the false profile. (Education Code 48900(r))

An electronic act is not considered pervasive conduct solely on the basis that it has been transmitted to the internet or is currently posted on the internet. (Education Code 48900(r))

When a student has been suspended, or other means of correction have been implemented against the student, for an incident of racist bullying, harassment, or intimidation, the principal or designee may, as appropriate, engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. The principal or designee shall also require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats racism and ignorance and shall regularly

check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))

19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of $1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying out the crime. (Education Code 48900.7)

However, students who voluntarily disclose their use of a controlled substance, alcohol, an intoxicant of any kind, or tobacco in order to seek help through services or support may not be suspended solely for that disclosure. (Education Code 48900)

A student may not be suspended or expelled for disruption or willful defiance. (Education Code 48900)

Additional Grounds for Suspension and Expulsion: Grades 4-12

A student in grades 4-12 shall be subject to suspension or recommendation for expulsion when it is determined that the student:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

   Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

   Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment. (Education Code 48900.4)

Suspension from Class by a Teacher

A teacher may suspend a student from class for the remainder of the day and the following day for any of

the acts specified in Education Code 48900 and listed as Items #1-19 under "Grounds for Suspension and Expulsion: Grades K-12" above or for disruption or willful defiance at any grade level. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, the student shall be appropriately supervised during the class periods from which the student has been suspended. (Education Code 48910)

As soon as possible after the teacher has suspended the student, the teacher shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if requested by the parent/guardian or teacher. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which the student was suspended. (Education Code 48910)

A teacher may also refer a student, for any of the acts specified above in Education Code 48900, to the principal or designee for consideration of a suspension from school. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity away from school to have committed any of the acts listed in the accompanying Board policy under "Authority to Expel" for which a recommendation of expulsion is required. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if it is determined that the student violated any of Items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension upon a student, including supervised suspension, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school or class, or continuation school or class for the purpose of adjustment, the student may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. Informal Conference: Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against the student, and shall be given the opportunity to present the student's version and evidence in the student's defense. (Education Code 48911)

   This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, the student, the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, shall be notified of the student's right to a conference and the right to return to school for the purpose of the conference. The conference shall be held within two school days, unless the student waives the right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school for the conference. (Education Code 48911)

2. Administrative Actions: All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)

3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or if the student is an Indian child, the Indian child's tribal social worker, and, if applicable, the county social worker, in person, by email, or by telephone. Whenever a student is suspended, the parent/guardian, or, if applicable, the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, the county social worker, shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice shall state the date and time when the student may return to school.

4. Parent/Guardian Conference: Whenever a student is suspended, school officials may conduct a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

   If school officials request to meet with the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, the notice may state that the law requires such individuals to respond to the request without delay. However, the student shall not be penalized for the failure of the parent/guardian, a foster youth's educational rights holder, attorney, and county social worker, or an Indian child's tribal social worker, and, if applicable, the county social worker, to attend such a conference. The student may not be denied reinstatement solely because such individuals failed to attend the conference. (Education Code 48911)

5. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)

   a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard.

   This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.

   b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process.

   c. If the student involved is a foster youth or Indian child, the Superintendent or designee shall notify the district's educational liaison of the need to invite the foster youth's educational rights holder, attorney and county social worker, or the Indian child's tribal social worker or, if applicable, the county social worker, to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

   d. If the student involved is a child or youth experiencing homelessness, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

   e. In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct the behavior and keep the student in school.

Suspension by the Board

The Board may suspend a student for any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12," and "Additional Grounds for Suspension and Expulsion: Grades 4-12," above and within the limits specified under "Suspension by Superintendent, Principal, or Designee," above. (Education Code 48912)

The Board may suspend a student enrolled in a continuation school or class for a period not longer than the remainder of the semester. The suspension shall meet the requirements of Education Code 48915. (Education Code 48912.5)

When the Board is considering a suspension, disciplinary action, or any other action (except expulsion) against any student, it shall hold a closed session if a public hearing would lead to disclosure of information that would violate a student's right to privacy under Education Code 49073-49079. (Education Code 35146, 48912)

The Board shall provide the student and parent/guardian with written notice of the closed session by registered or certified mail or personal service. Upon receiving this notice, the student or parent/guardian may request a public meeting, and this request shall be granted if made in writing within 48 hours after receipt of the Board's notice. However, any discussion that conflicts with any other student's right to privacy still shall be held in closed session. (Education Code 35146, 48912)

On-Campus Suspension

A student for whom an expulsion action has not been initiated and who poses no imminent danger or threat to the school, students, or staff may be assigned to on-campus suspension in a separate classroom, building, or site for the entire period of suspension. The following conditions shall apply: (Education Code 48911.1)

1. The on-campus suspension classroom shall be staffed in accordance with law

2. The student shall have access to appropriate counseling services

3. The on-campus suspension classroom shall promote completion of schoolwork and tests missed by the student during the suspension

4. The student shall be responsible for contacting the student's teacher(s) to receive assignments to be completed in the supervised suspension classroom and the teacher(s) shall provide all assignments and tests that the student will miss while suspended

If no such work is assigned, the person supervising the suspension classroom shall assign schoolwork.

At the time a student is assigned to an on-campus suspension classroom, the principal or designee shall notify the student's parent/guardian, or if the student is a foster youth, the foster youth's educational rights holder, attorney, and county social worker, or, if the student if an Indian child, the Indian child's tribal social worker and, if applicable, county social worker, in person, by email, or by telephone. When the assignment is for longer than one class period, this notification shall be made in writing. (Education Code 48911.1)

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, the Superintendent or principal shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

1. Causing serious physical injury to another person, except in self-defense

2. Possession of any knife or other dangerous object of no reasonable use to the student

3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11059, except for:

    a. The first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis

    b. The student's possession of over-the-counter medication for use by the student for medical purposes

    c. Medication prescribed for the student by a physician

4. Robbery or extortion

5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

    In determining whether to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))
If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

Stipulated Expulsion

After a determination that a student has committed an offense for which the student may be expelled, the Superintendent, principal, or designee shall offer the student, the student's parent/guardian, or, when applicable, other person holding the right to make educational decisions for the student, the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after written notice of the expulsion hearing pursuant to Education Code 48918 has been given.

The stipulation agreement shall be in writing and shall be signed by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of the right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student, the student's parent/guardian, or, when applicable, the person holding the right to make educational decisions for the student, shall be effective upon approval by the Board.

Rights of Complaining Witness

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, the Superintendent or designee shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of the right to: (Education Code 48918.5)

1. Receive five days' notice of the scheduled testimony at the hearing

2. Have up to two adult support persons present at the hearing at the time the witness testifies

3. Have a closed hearing during the time the witness testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

1. The date and place of the hearing

2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based

3. A copy of district disciplinary rules which relate to the alleged violation

4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

   This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

   Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing

7. The opportunity to confront and question all witnesses who testify at the hearing

8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth, Students Experiencing Homelessness, and Indian Children

If the student facing expulsion is a foster student or Indian child, the Superintendent or designee shall also send notice of the hearing to the foster youth's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker, at least 10 calendar days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a student experiencing homelessness, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 calendar days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

Conduct of Expulsion Hearing

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to testify in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

2. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))

3. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in Item #6 below. (Education Code 48918(i))

4. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-12," and "Additional Grounds for Suspension and Expulsion: Grades 4-12," above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))
In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

5. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)

a. Any complaining witness shall be given five days' notice before being called to testify.

b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during the testimony.

c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.

d. The person presiding over the hearing may remove a support person who is disrupting the hearing.

e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.

f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be

presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.

g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.

i. The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.

ii. At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which the complaining witness may leave the hearing room.

iii. The person conducting the hearing may:

a. Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness

b. Limit the time for taking the testimony of a complaining witness to normal school hours, if there is no good cause to take the testimony during other hours

c. Permit one of the support persons to accompany the complaining witness to the witness stand

6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from school, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer.

The Board may also appoint an impartial administrative panel composed of three or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine

whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by the student's parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in ~~the~~ ~~section~~ "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916) shall include, but not be limited to, periodic review and a preliminary assessment for readmission at least 45 days before the end of the expulsion term. The plan shall be tailored to the student's needs and address the behavior that led to the expulsion. The plan may be developed in consultation with district staff who have knowledge or special expertise regarding the student and include recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs. (Education Code 48916)

The Board shall assist the student in locating accessible opportunities that are necessary to complete the requirements of the student's plan for rehabilitation, including, but not limited to, opportunities for counseling and community service. (Education Code 48916)

The Board shall not require the student or the student's parents/guardians to pay for any costs or services

the Board determines to be necessary for the student to complete the student's plan of rehabilitation. (Education Code 48916)

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or if the student is under 18 years of age, to the student's parent/guardian. This notice shall include the following:

1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" (Education Code 48900.8)

2. A description of readmission procedures a description of readmission procedures will be made available to the student and parent/guardian (Education Code 48916)

3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)

4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)

5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

1. The student's pattern of behavior

2. The seriousness of the misconduct

3. The student's attitude toward the misconduct and willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation.

   This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)

2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)

3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-12" above, or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)

4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order (Education Code 48917)

5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school.

   Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)

6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian.

   The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))

7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board. (Education Code 48917)

Appeal

If a student is expelled from school, the student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify

appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

1. Appropriately prepared to accommodate students who exhibit discipline problems

2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these

3. Not housed at the school site attended by the student at the time of suspension

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in Items #6-12 under "Grounds for Suspension and Expulsion: Grades K-12" and Items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-12" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

The Board shall receive notification from the County Superintendent of Schools, if at any time during the expulsion term and for any reason the County Superintendent is unable to serve the students expelled by the district. Upon notification, the Board shall ensure that another educational program is provided to the student for the duration of the expulsion order which may include entering into an agreement with a County Superintendent in another county to provide education services for the district's expelled students. (Education Code 48916.1)

Upon the change of a student's eligibility for an educational program or at the request of the student's parent/guardian, the Board shall review with the student and the student's parent/guardian the educational options for expelled students as outlined in the plan to provide education services to expelled students pursuant to Education Code 48926. (Education Code 48916.1)

Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

1. The Superintendent or designee shall hold a conference with the student's parent/guardian, or other person holding the right to make educational decisions for the student, and the student

   At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and the student's parent/guardian or other person holding the right to make educational decisions for the student shall be asked to indicate in writing their willingness to comply with these regulations.

   As part of the review process, the Board shall, upon being informed by the Superintendent or

designee, indicate whether the student had access to the necessary resources to complete the student's rehabilitation plan. A rehabilitation plan that is not completed due to financial or transportation barriers or a lack of viable opportunities to complete a term of the rehabilitation plan shall not be a basis to deny the readmission of a student. (Education Code 48916)

2. The Superintendent or designee shall transmit to the Board a recommendation regarding readmission

   The Board shall consider this recommendation in closed session. If a written request for an open session is received from the student's parent/guardian or other person holding the right to make educational decisions for the student, or adult student, it shall be honored to the extent that privacy rights of other students are not violated.

3. If the readmission is granted, the Superintendent or designee shall notify the student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, by registered mail, of the Board's decision regarding readmission

4. The Board may deny readmission only if it finds that the student either: (Education Code 48916)

   a. Has not substantially satisfied the conditions of the rehabilitation plan despite having access to the necessary resources and viable opportunities to complete their rehabilitation plan

   b. That the student continues to exhibit documented behaviors that the student was expelled for or is documented to have committed one or more new acts during the expulsion term that would make the student eligible for another expulsion

5. If Board denies the readmission of a student pursuant to Item #4, the expulsion term may be extended for one semester at a time, at which point the student shall be reassessed for readmission pursuant to Item #1

6. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school

7. The Board shall provide written notice to the expelled student and the student's parent/guardian, or other person holding the right to make educational decisions for the student, describing the reasons for denying readmittance into the regular program

This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district.

No student shall be denied readmission into the district based solely on the student's arrest, adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

Policy 5145.2: Freedom Of Speech/Expression

Adopted: 05/09/2006 | Last Revised: 05/09/2006 | Updated: 09/08/2026

The Governing Board believes that free inquiry and exchange of ideas are essential parts of a democratic education. The Board respects students' rights to express ideas and opinions, take stands on issues, and support causes, even when such speech is controversial or unpopular. Additionally, the Board is committed to providing a welcoming, safe, and supportive school environment that protects students from discrimination, harassment, intimidation, and bullying, or other types of expression prohibited by law.

Students shall have the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the use of official district or school websites or social media accounts identified and made available for such purposes; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official school publications. (Education Code 48907)

Students' freedom of expression shall be restricted only as established by this Board policy, the accompanying administration regulation, Education Code 234.1, 48907, and 48950, and other applicable state and federal laws. Such restrictions include, but are not limited to, prohibitions against students making any expressions or distributing or posting any materials that:

1. Are obscene, libelous, or slanderous
2. Are discriminatory, harassing, intimidating, or bullying
3. Are likely to immediately incite action on district property or during district-sponsored programs or activities that is unlawful or that violates Board policies, administrative regulations, or other district or school rules
4. Substantially disrupt the orderly operation of the district

Additionally, the use of "fighting words" or epithets is prohibited where they are abusive and insulting, rather than merely offensive or provocative, and they are likely to create an actual danger that will cause a breach of the peace.

District staff shall not prohibit or prevent the distribution of, or otherwise censor, material prepared for official school publications except insofar as the content of the material violates this Board policy and the accompanying administrative regulation. (Education Code 48907)

CSBA NOTE: Courts have ~~generally found that schools may impose discipline for~~emphasized that, although a district's interest in regulating off-campus ~~conduct that~~student expression is less than for on-campus student expression, it may still regulate off-campus student expression if it poses a threat to the safety of other students, staff, or school property or disrupts the educational program, provided that the district is able to document the impact or disruption that the conduct had, or could be expected to have~~, on campus. In addition~~. With respect to the type and level of discipline, courts have analyzed the reasonableness of the district's policy and whether the disciplinary action taken by the district was in proportion to the student's misbehavior. ~~See also~~For more information regarding off-campus conduct, see BP 5131 - Conduct.

In *Mahanoy Area School District v. B.L.*, the U.S. Supreme Court held that a student's profane social media post critical of the student's school that was posted off campus and outside of school hours was protected speech because it was not likely to cause "substantial disruption" to school activities. However, in *Lavine v. Blaine School District*, the Ninth Circuit ~~U.S.~~ Court of Appeals ~~applied Tinker v. Des Moines School District to conclude that a school~~ concluded that a district ~~in Washington~~ was justified in expelling a student whose off-campus poetry, when considered in the totality of other relevant factors, indicated ~~he might pose a danger to himself or others. Similar standards have been applied with regard to students' off-campus Internet web sites. The federal courts in Beussink v. Woodland R-IV School District and Emmett v. Kirkland School District No. 415 confirmed that student off-campus Internet speech merits First Amendment protection and that disliking the content of a student's speech critical of the schools and staff is not an acceptable justification for limiting student speech.~~

~~Since this area of law is unclear and constantly evolving, it is strongly recommended that districts consult with legal counsel when developing policy and prior to applying discipline for off-campus speech~~the student might pose a danger to self or others. Similarly, in *Chen v. Albany Unified School*

District, the Ninth Circuit ruled in favor of the school district when it imposed discipline on a student for off-campus speech that led to harassment and severe bullying of other students on campus.

Off-campus student expression, ~~including~~such as electronic expression ~~on off-campus Internet web sites,~~ via a personal device or online expression via a personal social media account, may subject a student to discipline when such expression poses a threat to the safety of other district students, staff, or ~~school~~ property, or does or is likely to substantially disrupt the district's educational program. As necessary, the Superintendent or designee shall document the actual or expected impact of the expression.

Student expression that violates this Board policy or the accompanying administrative regulation may be subject to discipline in accordance with Board Policy/Administrative Regulation 5144 – Discipline, Board Policy/Administrative Regulation 5144.1 – Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 – Suspension and Expulsion/Due Process (Students with Disabilities).

Regulation 5145.2: Freedom Of Speech/Expression
Adopted: 05/09/2006 | Last Revised Date: 05/09/2006| CSBA updated; 02/2026

Time, Place, and Manner Restrictions for Student Expression

Each principal or designee may annually identify physical or electronic locations, such as school courtyards, bulletin boards, or social media accounts, on which students and student organizations may hold a public rally, express and debate issues, or post information of general interest. Additionally, students may distribute handbills, leaflets, and other printed or electronic material, whether produced within or outside of the school. In addition, students may collect signatures on petitions concerning school or nonschool issues.

All such expressions in a given year shall be limited to the locations identified by the principal or designee for that year.

Materials or petitions may be distributed only:

1. Before or after school or during lunch time

2. For printed materials or petitions, in locations that do not obstruct the normal flow of traffic within the school or at entrances

No student shall use coercion to induce any other student or person to accept materials or to sign a petition. No funds shall be collected for any material distributed.

At the principal or designee's discretion, any materials or petitions may be required to include a disclaimer indicating that views, ideas, and opinions expressed in the materials or petitions are not sponsored by and do not necessarily reflect those of the school or district.

Permissible buttons, badges, armbands, and clothing bearing slogans or sayings may be worn at all times. No employee shall interfere with such expression solely on the grounds that the message may be controversial or unpopular with students or faculty. (Education Code 234.1, 48907)

Official School Publications

Official school publications are materials produced by students in journalism or yearbook courses or programs, student clubs or organizations, student newspapers or other student publications, or writing classes, and distributed to the public or to the student body either for a fee or free. (Education Code 48907)

Each principal may develop a school publications code outlining the responsibility of the students who produce or support the production of content for official student publications and the staff who serve as advisors of official student publications.

All official student publications shall be held to professional standards of language and journalism. (Education Code 48907)

If a staff advisor to an official student publication or other school staff with similar responsibility determines that material intended for inclusion in an official student publication violates the accompanying Board policy or this regulation, the staff advisor or other school staff shall first consider any feasible alternative options to limiting the material. If no other option is feasible, the staff advisor or other school staff shall notify the official student publication, via the student editor-in-chief or similar position, and the student authors of the

material without undue delay and shall provide specific reasons for why the submitted material may not be published. Absent extraordinary circumstances, such notice shall be given in sufficient time to allow the official student publication or the student authors to either modify the material or request review by the Superintendent or designee.

At the principal's discretion, all official student publications may be required to include a disclaimer indicating that views, ideas, and opinions expressed in official student publications do not necessarily reflect those of the school or district.

Student Participation in Civic or Political Events

Upon providing advanced notice and in accordance with Board Policy/Administrative Regulation 5113 – Absences and Excuses, a student in middle or high school shall be permitted one excused absence per school year in order to participate in a civic or political event such as voting, poll working, strikes, public commenting, or attending candidate speeches, political or civic forums, or town halls. (Education Code 48205)

Policy 6173 Education for Homeless Children
Adopted: 05/09/2006 | Last Reviewed: 05/09/2023 | Updated: 09/08/2026

The Governing Board believes that the identification of students experiencing homelessness is critical to improving the educational outcomes of such students and ensuring that students experiencing homelessness have access to the same free and appropriate public education provided to other students within the district. The district shall provide students experiencing homelessness with access to education and other services necessary for such students to meet the same challenging academic standards as other students.

When there are at least 15 students experiencing homelessness in the district or a district school, the district's local control and accountability plan (LCAP) shall include goals and specific actions to improve student achievement and other outcomes of students experiencing homelessness. (Education Code 52052, 52060, 52064)

The Superintendent or designee shall review district policies at least once every three years and recommend updates to ensure removal of any barriers to the education of students experiencing homelessness and unaccompanied youth. Any such review shall address identification, enrollment, and retention of such students, including those barriers that are due to absences or outstanding fees or fines.(Education Code 48851.3, 42 USC 11432)

The Superintendent or designee shall designate an appropriate staff person to serve as a liaison for homeless children and youths. The district liaison for homeless students shall fulfill the duties specified in 42 USC 11432 to assist in identifying and supporting students experiencing homelessness to succeed in school, and as specified in Education Code 48851.3 related to trainings for district staff providing assistance to students experiencing homelessness.

The Superintendent or designee shall ensure that each district school identifies all students experiencing homelessness and unaccompanied youths enrolled at the school. (Education Code 48851)

To ensure easy identification of students experiencing homelessness, the Superintendent or designee shall annually provide and administer a housing questionnaire developed by the California Department of Education (CDE) to all parents/guardians of students and all unaccompanied youths. (Education Code 48851)

If the primary language of a student's parent/guardian or an unaccompanied youth is not English, either the housing questionnaire shall be made available in the primary language of the student's parent/guardian or the unaccompanied youth pursuant to Education Code 48985, or an appropriate translation of the housing questionnaire shall be provided upon request of a student's parent/guardian or an unaccompanied youth. (Education Code 48851)

The Superintendent or designee shall report to CDE the number of students experiencing homelessness, including unaccompanied youths, enrolled in the district as identified from the housing questionnaire described above. (Education Code 48851)

In addition, the Superintendent or designee shall ensure that the district liaison's contact information and other information on homelessness, including, but not limited to, information regarding the educational rights and resources available to persons experiencing homelessness, are posted on the district and school web sites as specified in the accompanying administrative regulation. (Education Code 48852.6)

The Superintendent or designee shall ensure that placement decisions for students experiencing homelessness are based on the student's best interest as defined in law and administrative regulation.

Each student experiencing homelessness shall be provided services that are comparable to services offered to other students in the school, including, but not limited to, transportation, educational programs for which the student meets the eligibility criteria (such as federal Title I services or similar state or local programs, programs for students with disabilities, and educational programs for English learners), career and technical education programs, programs for gifted and talented students, and school nutrition programs. (Education Code 48850; 42 USC 11432)

Students experiencing homelessness shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way. However, the Superintendent or designee may separate students experiencing homelessness on school grounds as necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services to meet their unique needs. (42 USC 11432, 11433)

The Superintendent or designee shall ensure that information and/or materials for students experiencing homelessness are provided in a manner and form understandable to the student's parents/guardians and to unaccompanied youths.

Information about the living situation of a student experiencing homelessness shall be considered part of a student's educational record, subject to the Family Educational Rights and Privacy Act, shall not be deemed to be directory information as defined in 20 USC 1232g, and shall not be released without written consent. (42 USC 11432)

The Superintendent or designee shall coordinate with other agencies and entities to ensure that students experiencing homelessness are promptly identified, ensure that students experiencing homelessness have access to and are in reasonable proximity to available education and related support services, and raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness. Toward these ends, the Superintendent or designee shall collaborate with local social services agencies, other agencies or entities providing services to students experiencing homelessness, and, if applicable, transitional housing facilities. In addition, the Superintendent or designee shall coordinate transportation, transfer of school records, and other interdistrict activities with other local educational agencies. As necessary, the Superintendent or designee shall coordinate, within the district and with other involved local educational agencies, services for students experiencing homelessness and services for students with disabilities. (42 USC 11432)

At least annually, the district liaison and other appropriate staff shall participate in professional development and other technical assistance activities to assist them in identifying and meeting the needs of students experiencing homelessness. Such professional development and technical assistance shall include, but are not limited to, training on the district's homeless education program policies, definitions of terms related to homelessness, recognition of signs that students are experiencing or are at risk of experiencing homelessness, the steps that should be taken once a potentially homeless student is identified, and how to connect students experiencing homelessness with appropriate housing and service providers. (Education Code 48851.3, 48852.5; 42 USC 11432)

At least annually, the Superintendent or designee shall report to the Board on the identification of and outcomes for students experiencing homelessness, which may include, but are not limited to, the housing questionnaire responses, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, suspension/expulsion rates, and other outcomes related to any goals and specific actions identified in the LCAP. Based on the evaluation data, the district shall revise its

strategies as needed to more effectively identify and support the education of students experiencing homelessness.

Policy 6173: Education For Homeless Children

Adopted: 05/06/2006 | Last Revised 05/09/2023| Updated: 09/08/206

Definitions

Homeless students or *students experiencing homelessness* means students who lack a fixed, regular, and adequate nighttime residence and includes: (Education Code 48859; 42 USC 11434a)

1. Students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals

2. Students who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings

3. Students who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings

4. Migratory children who qualify as homeless because they are living in conditions described in items #1-3 above

Unaccompanied youth includes a homeless child or youth not in the physical custody of a parent or guardian. (Education Code 48859; 42 USC 11434a)

School of origin means the school that the student experiencing homelessness attended when permanently housed or the school in which the student was last enrolled, including a preschool. If the school the student experiencing homelessness attended when permanently housed is different from the school in which the student was last enrolled, or if there is some other school that the student attended within the preceding 15 months and with which the student is connected, the district liaison for homeless students, in consultation with and with the agreement of the student experiencing homelessness and the person holding the right to make educational decisions for the student, shall determine which school is, in the best interests of the student experiencing homelessness, deemed the school of origin. (Education Code 48852.7; 42 USC 11432)

Best interest means that, in making educational and school placement decisions for a student experiencing homelessness, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 42 USC 11432)

District Liaison

The Superintendent designates the following staff person as the district liaison for homeless students: (42 USC 11432)

Senior Director of Educational Services | Chief Academic Official
Delhi Unified School District
9716 Hinton Ave

Delhi CA 95315
(209) 656-2000

The district's liaison for homeless students shall: (Education Code 48851.3, 48851.5, 48852.5; 42 USC 11432)

1. Ensure that students experiencing homelessness are identified by school personnel through outreach and coordination activities with other entities and agencies

2. Ensure that students experiencing homelessness are enrolled in, and have a full and equal opportunity to succeed in, district schools

3. Ensure that families and students experiencing homelessness have access to and receive educational services for which they are eligible, including services through Head Start and Early Head Start programs, early intervention services under Part C of the federal Individuals with Disabilities Education Act, and other preschool programs administered by the district

4. Ensure that families and students experiencing homelessness receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services

5. Inform parents/guardians of the educational and related opportunities available to their children and ensure that they are provided with meaningful opportunities to participate in the education of their children

6. Disseminate public notice of the educational rights of students experiencing homelessness in locations frequented by parents/guardians of students experiencing homelessness and by unaccompanied youth, including schools, shelters, public libraries, and hunger relief agencies (soup kitchens). The rights shall be presented in a manner and form understandable to the parents/guardians of homeless students and unaccompanied youth.

7. Mediate enrollment disputes in accordance with law and the section "Resolving Enrollment Disputes" below

8. Fully inform parents/guardians of students experiencing homelessness and unaccompanied youth of all transportation services, including transportation to the school of origin, and assist them in accessing transportation to the school of choice

9. Offer annual training related to the district’s homeless education program policies to school personnel who provide services to students experiencing homelessness, including principals and other school leaders, attendance officers, teachers, enrollment personnel, and specialized instructional support personnel, to ensure that such employees are informed of available training, professional development, and other support, and the services provided by the district liaison for homeless students

10. Ensure that unaccompanied youth are enrolled in school, have opportunities to meet the same challenging state academic standards established for other students, and are informed of their status as independent students under 20 USC 1087vv and that they may receive assistance from the district liaison to receive verification of their independent student status for purposes of applying for federal student aid pursuant to 20 USC 1090

11. Coordinate and collaborate with state coordinators and community and school personnel responsible for the provision of education and related services to students experiencing homelessness, including the collection and provision of comprehensive data to the state coordinator as required by law

In addition, when notified pursuant to Education Code 48918.1, the district liaison shall assist, facilitate, or represent a student experiencing homelessness who is undergoing a disciplinary proceeding that could result in the student's expulsion. When notified pursuant to Education Code 48915.5, the district liaison shall participate in an individualized education program (IEP) team meeting to make a manifestation determination regarding the behavior of a student with a disability.

The Superintendent or designee shall inform students experiencing homelessness, their parents/guardians, school personnel, service providers, and advocates working with homeless families of the duties of the district's liaison. The Superintendent or designee shall also provide the name and contact information of the district's liaison to the California Department of Education (CDE) for publishing on CDE's website. (42 USC 11432)

Enrollment

The district shall make placement decisions for students experiencing homelessness based on the student's best interest. ~~(~~(Education Code 48850; 42 USC 11432)

In determining a student's best interest, a student experiencing homelessness shall, to the extent feasible, be placed in the school of origin, unless the student's parent/guardian or the unaccompanied youth requests otherwise. (Education Code 48852.7; 42 USC 11432)

When determining the best interest of any student experiencing homelessness, the district shall give priority to the request of the student's parent/guardian, or in the case of an unaccompanied youth, the request of the student. The student's educational stability and opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress and other student-centered factors related to the student's best interest, including the impact of mobility on the student's achievement, education, health, and safety, shall also be considered. (Education Code 48850; 42 USC 11432)

Such factors may include, but are not limited to, the age of the student, the distance of the commute and the impact it may have on the student's education, personal safety issues, the student's need for special instruction, the length of anticipated stay in the temporary shelter or other temporary location, likely area of future housing, school placement of siblings, and the time remaining in the school year.

However, placement decisions shall not be based on whether a student experiencing homelessness lives with the student's homeless parent/guardian or has been temporarily placed elsewhere. (42 USC 11432)

In the case of an unaccompanied youth, the district liaison shall assist in placement or enrollment decisions, give priority to the views of the student, and provide notice to the student of the right to appeal. (42 USC 11432)

Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice. The student shall be enrolled even if the student: (Education Code 48850, 48852.7; 42 USC 11432)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended

2. Does not have clothing normally required by the school, such as school uniforms

3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and records of immunization and other required health records

4. Has missed application or enrollment deadlines during any period of homelessness

The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other required health records, the principal or designee shall immediately refer the parent/guardian to the district liaison for homeless students. The district liaison shall assist the parent/guardian, or the student if the student is an unaccompanied youth, in obtaining the necessary immunizations, screenings, or records for the student. (42 USC 11432)

If the student is placed at a school other than the school of origin or the school requested by the student's parent/guardian or the student, if an unaccompanied youth, the Superintendent or designee shall provide the parent/guardian or the unaccompanied youth with a written explanation of the reasons for the decision, including why placement in the student's school of origin or requested school is not in the student's best interest, along with a statement regarding the right to appeal the placement decision. The written explanation shall be in a manner and form understandable to such parent/guardian or unaccompanied youth. (42 USC 11432)

At the point of any change or subsequent change in the residence of a student experiencing homelessness, the student may continue attending the student's school of origin for the duration of the homelessness. (Education Code 48852.7; 42 USC 11432)

To ensure that the student experiencing homelessness has the benefit of matriculating with the student's peers in accordance with the established feeder patterns, the following shall apply: (Education Code 48852.7; 42 USC 11432)

1. If the student is transitioning between grade levels, the student shall be allowed to continue in the same attendance area

2. If the student is transitioning to a middle school or high school, and the school designated for matriculation is in another school district, the student shall be allowed to continue to the school designated for matriculation in that district

If the student's housing status changes before the end of the school year so that the student is no longer experiencing homelessness, the student shall be allowed to stay in the school of origin: (Education Code 48852.7)

1. Through the duration of the school year if the student is in grades K-8

2. Through graduation if the student is in high school

When the district offers an intersession program, priority access shall be given to students experiencing homelessness. If a student experiencing homelessness will be moving during an intersession period, the student's parent/guardian, educational rights holder, or Indian custodian in the case of an Indian child, or, if there is no parent/guardian, educational rights holder, or Indian custodian, the unaccompanied homeless youth, shall determine which school the student attends for the intersession period. (Education Code 48850)

Resolving Enrollment Disputes

If a dispute arises over student eligibility, school selection, or enrollment in a particular school, the matter shall be referred to the district liaison, who shall carry out the dispute resolution process as expeditiously as possible. (42 USC 11432)

The parent/guardian or unaccompanied youth shall be provided with a written explanation of any decisions related to eligibility, school selection, or enrollment and of the right of the parent/guardian or unaccompanied youth to appeal such decisions. (42 USC 11432)

The written explanation shall include:

1. A description of the action proposed or refused by the district

2. An explanation of why the action is proposed or refused

3. A description of any other options the district considered and the reasons that any other options were rejected

4. A description of any other factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources

5. Appropriate timelines to ensure any relevant deadlines are not missed

6. Contact information for the district liaison and state coordinator, and a brief description of those roles

The written explanation shall be complete, as brief as possible, simply stated, and provided in language that the parent/guardian or student can understand.

The district liaison may use an informal process as an alternative to formal dispute resolution procedures, provided that the parents/guardians or unaccompanied youth have access to the more formal process if informal resolution is not successful in resolving the matter.

In working with a student's parents/guardians or unaccompanied youth to resolve an enrollment dispute, the district liaison shall:

1. Inform the student’s parents/guardians or unaccompanied youth that written and/or oral documentation to support their position may be provided

2. Inform the student’s parents/guardians or unaccompanied youth that they may seek the assistance of social services, advocates, and/or service providers in having the dispute resolved

3. Provide a simple form that they may use and turn in to the school to initiate the dispute resolution process

4. Provide a copy of the dispute form they submit for their records

5. Provide the outcome of the dispute for their records

When a student's parent/guardian or an unaccompanied youth involved in the enrollment dispute is an English learner, Items #1-5 shall be provided either in the native language of the parent/guardian or unaccompanied youth or through an interpreter. Any additional support needed because of a disability of that parent/guardian or unaccompanied youth shall be made available without a charge.

If a parent/guardian or unaccompanied youth disagrees with the district liaison's enrollment decision, the decision may be appealed to the Superintendent. The Superintendent shall make a determination within five working days.

If the parent/guardian chooses to appeal the district's placement decision, the district liaison shall forward all written documentation and related paperwork to the liaison for homeless students at the county office of education.

Pending final resolution of the dispute, including all available appeals, the student shall be immediately enrolled in the school in which enrollment is sought and shall be allowed to attend classes and participate fully in school activities. (42 USC 11432, 11434a)

Transportation

The district shall provide transportation for a student experiencing homelessness to and from the student's school of origin when the student is residing within the district and the parent/guardian, or the district liaison in the case of an unaccompanied youth, requests that such transportation be provided. If the student moves outside of district boundaries, but continues to attend the student's school of origin within this district, the Superintendent or designee shall consult with the superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation. (42 USC 11432)

Any fees that the district charges for home-to-school transportation and other transportation as expressly provided by law shall be waived for students experiencing homelessness. (Education Code 39807.5)

The district shall not be obligated to provide transportation to students who continue attending their school of origin after they secure permanent housing, unless the formerly homeless student has an IEP that includes transportation as a necessary related service for the student. (Education Code 48852.7)

Transfer of Coursework and Credits

When a student experiencing homelessness transfers into a district school, the student's coursework and credits shall be transferred as specified in Education Code 51225.2

Applicability of Graduation Requirements

A student experiencing homelessness who transfers to district school shall be expected to complete all courses and fulfill graduation requirements as specified in Board Policy 6146.1 - High School Graduation Requirements, unless the student has completed the second year of high school and thereby exempted from such requirements.

Eligibility for Extracurricular Activities

A student experiencing homelessness who enrolls in any district school shall have access to extracurricular and enrichment activities that are available to all students in the school, including but not limited to,

interscholastic sports administered by the California Interscholastic Federation. (Education Code 48850)

Notification and Posting Requirements

The Superintendent or designee shall ensure that a list of the district's liaison(s) and the contact information for such liaison(s), as well as specific information on homelessness, including, but not limited to, information regarding the educational rights and resources available to students experiencing homelessness, are posted on the district's website. (Education Code 48852.6)

Each district school that has a website shall also post the contact information for the district liaison and the name and contact information of any employee or other person under contract with the school who assists the district liaison in completing the liaison's duties pursuant to 42 USC 11432. (Education Code 48852.6)

BP 6173.1 Education for Foster Youth
Adopted: 05/09/2006 | Last Reviewed: 05/2023 | Updated: 09/08/2026

The Governing Board recognizes that foster youth may face significant barriers to achieving academic success due to their family circumstances, disruption to their educational program, and their emotional, social, and other health needs that may be addressed with the provision of a safe, positive learning environment that is free from discrimination and harassment and that promotes students' self esteem and academic achievement.

The Superintendent or designee shall provide foster youth with full access to the district's educational program and implement strategies necessary for the improvement of the academic achievement of foster youth. Additionally, as identified in the district's local control and accountability plan (LCAP) the Superintendent or designee shall also develop strategies to build a foster youth's feeling of connectedness with school, including, but not limited to, strategies that promote positive discipline and conflict resolution, the development of resiliency and interpersonal skills, and the involvement of foster parents, group home administrators, and/or other caretakers in school programs and activities.

The Superintendent or designee shall ensure that placement decisions for foster youth are based on the students' best interests as defined in law and as specified in the accompanying administrative regulation. The Superintendent or designee shall designate a staff person as the district liaison for foster youth to help facilitate the enrollment, placement, and transfer of foster youth.

The Superintendent or designee and district liaison shall ensure that all appropriate staff, including, but not limited to, each principal, school registrar, and attendance clerk, receive training on the enrollment, placement, and transfer of foster youth and other related rights.

To address the needs of foster youth and help ensure the maximum utilization of available funds, the Superintendent or designee shall collaborate with local agencies and officials including, but not limited to, the county placing agency, social services, probation officers, and juvenile court officers. The Superintendent or designee shall explore the feasibility of entering into agreements with these groups to coordinate services and protect the rights of foster youth.

At least annually and in accordance with the established timelines, the Superintendent or designee shall report to the Board on the outcomes for foster youth regarding the goals and specific actions identified in the LCAP, including, but not limited to, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, and suspension/expulsion rates. As necessary, evaluation data shall be used to determine and recommend revisions to the LCAP for improving or increasing services for foster youth.

AR 6173.1 Education for Foster Youth
Adopted: 12/10/2023 | Last Reviewed: 05/09/2023 | Updated: 09/08/2026

Definitions

Foster youth, foster child, or student in foster care means any of the following: (Education Code 42238.01, 42921, 48853.5)

1. A child who is the subject of a petition filed pursuant to Welfare and Institutions Code 300, regardless of whether or not the child has been removed from the child's home by the juvenile court pursuant to Welfare and Institutions Code 319 or 361

2. A child who is the subject of a petition filed pursuant to Welfare and Institutions Code 602, regardless of whether or not the child has been removed from the child's home

3. A child who is the subject of a petition filed pursuant to Welfare and Institutions Code 602, has been removed from the child's home by the juvenile court pursuant to Welfare and Institutions Code 727, and is in foster care as defined by Welfare and Institutions Code 727.4(d)

4. A nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01.

5. A child who has been removed from the youth's home pursuant to Welfare and Institutions Code 309

6. A dependent child of the court of an Indian tribe, consortium of tribes, or tribal organization who is the subject of a petition filed in the tribal court pursuant to the court's jurisdiction in accordance with the tribe's law

7. A child who is the subject of a voluntary placement agreement, as defined in Welfare and Institutions Code 11400(p)

8. A child who is detained in a county-operated juvenile detention facility, or a child who is the subject of a petition filed pursuant to Welfare and Institutions Code 602 and has been identified by a county child welfare agency, a probation department, or an Indian tribe that entered into an agreement pursuant to Welfare and Institutions Code 10553.1 as being at imminent risk of removal and placement into foster care

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

School of origin means the school that the foster youth attended when permanently housed or the school in which the foster youth was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which the foster youth was last enrolled, or if there is another school that the foster youth attended with which the foster youth is connected and that the foster youth attended within the preceding 15 months, the district liaison, in consultation with, and with the agreement of, the foster youth and the person holding the right to make educational decisions for the foster youth shall determine, in the best interests of the foster youth, the school that shall be deemed the school of origin. If a foster youth is also a student with a disability and attends a certified nonpublic, nonsectarian school, then that school shall be deemed to be the school of origin. (Education Code 48853.5)

Best interests of a foster youth means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, the proximity to the school at the time of placement, appropriateness of the educational setting, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 20 USC 6311)

District Liaison

The Superintendent designates the following position as the district's liaison for foster youth: (Education Code 48853.5)

Senior Director of Educational Services | Chief Academic Official
Delhi Unified School District
9716 Hinton Ave
Delhi CA 95315
(209) 656-2000

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)

2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

When a student in foster care is enrolling in a district school, the liaison shall contact, within two business days of the student's request for enrollment, the school last attended by the student to obtain all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

3. Notify a foster youth's educational rights holder, attorney, and county social worker when a foster youth is undergoing any expulsion or other disciplinary proceeding including a manifestation determination for a foster youth who is a student with a disability, prior to a change in the foster youth's placement. (Education Code 48853.5, 48911, 48915.5, 48918.1)

4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

6. Develop protocols and procedures for creating awareness for district staff, including principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth

7. Collaborate with the county office of education, county placing agency, county child welfare agency, county probation department, juvenile court, and other appropriate agencies to help coordinate instruction, counseling, tutoring, mentoring vocational training, and other related services for the district's foster youth

8. Monitor the educational progress of foster youth and provide reports to the Superintendent or designee and the Governing Board based on indicators identified in the district's local control and accountability plan

The Superintendent or designee shall regularly monitor the liaison's caseload, as well as additional duties outside of the foster youth program, to ensure that adequate time and resources are provided to meet the needs of foster youth in the district.

Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency or in another local educational agency.

2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best interests of the student to be placed in another education program and submits a written statement to the district indicating that determination and an awareness of the following:

a. The student has a right to attend a regular public school in the least restrictive environment

b. The alternate education program is a special education program, if applicable

c. The decision to unilaterally remove the student from the district school and to place the student in an alternate education program may not be financed by the district

d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student

3. At the initial placement or any subsequent change in placement, the student exercises the right to continue in the school of origin, as defined above. In any such circumstance, the following shall apply:

a. The student may continue in the school of origin for the duration of the court's jurisdiction

b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in the school of origin for the remainder of the school year

c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in the school of origin through graduation

d. If the student is transitioning between school grade levels, the student shall be allowed to continue in the district in the same attendance area to provide the student the benefit of matriculating with the student's peers in accordance with the established feeder patterns of school in the district. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the foster youth, recommend that the foster youth's right to attend the school of origin be waived and the foster youth be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

Prior to making any recommendation to move a foster youth from the school of origin, the liaison shall provide the foster youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the foster youth would be served by a transfer to a school other than the school of origin, the principal or designee of the new school shall immediately enroll the foster youth, regardless of whether the foster youth: (Education Code 48853.5)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended

2. Does not have clothing normally required by the school, such as school uniforms

3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

If the foster youth or a person holding the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, an appeal may be filed with the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the foster youth or the person holding the right to make educational decisions for the foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the foster youth has the right to remain in the school of origin pending resolution of the dispute. (Education Code 48853.5)

When the district offers an intersession program, priority access shall be given to students who are foster youth. If a foster student will be moving during an intersession period, the student's educational rights holder, or Indian custodian in the case of an Indian child, shall determine which school the student attends for the intersession period. (Education Code 48853.5)

Transportation

The Superintendent or designee shall collaborate with the local child welfare agency to determine how transportation will be provided, arranged, and funded in a cost-effective manner to enable a foster youth to remain in the school of origin, for the duration of the time spent in foster care, when it is in the foster youth’s best interest to do so. Such transportation costs may be paid by either the child welfare agency or the district, or shared by both. (20 USC 6312)

Any fees that the district charges for home-to-school transportation and other transportation as expressly provided by law shall be waived for foster youth. (Education Code 39807.5)

Effect of Absences on Grades

The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the grades shall be calculated as of the date the student left school

2. A verified court appearance or related court-ordered activity

Transfer of Coursework and Credits

When a foster student transfers into a district school, the student's coursework and credits shall be transferred as specified by Education Code 51125.2 and Board Policy and Administrative Regulation 6146.3 - Reciprocity of Academic Credit.

Applicability of Graduation Requirements

A foster student who transfers to a district school shall be expected to complete all courses and fulfill graduation requirements as specified in Board Policy 6146.1 - High School Graduation Requirements, unless the student has completed the second year of high school and thereby exempted from such requirements in accordance with Education Code 51225.1.

Eligibility for Extracurricular Activities

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)

Notification and Complaints

Information regarding the educational rights of foster youth shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

Any complaint alleging that the district has not complied with requirements regarding the education of foster youth may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. If the district finds merit in a complaint, the district shall provide a remedy to the affected student. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE) and shall receive a written decision regarding the appeal within 60 days of CDE's receipt of the appeal. If CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: Adoption: Consideration and Approval of initial proposals of the Delhi Unified School District to CSEA and its Delhi Chapter 234 for Initial Contract Negotiations

DUSD Sunshine Proposal

Action Item

District Goal: Conditions of Learning

Submitted by: Isaías Rumayor, Jr., Ed.D., Director of Human Resources **Approval: September 8, 2026**

Background:

Under the Educational Employment Relations Act (EERA), both the employer and the employee organization are required to publicly present their initial bargaining proposals before beginning formal negotiations. This process, commonly referred to as "Sunshining," promotes transparency and provides the public with an opportunity to review and comment on the subjects proposed for negotiation.

The Sunshine process requires both parties to identify the specific articles or sections of the Collective Bargaining Agreement they wish to open for negotiations.

Discussion:

The District fulfilled its statutory obligation during the August 25, 2026, Regular Board Meeting by publicly disclosing its initial bargaining proposals and the areas it intends to address during negotiations.

The District is now requesting Board adoption of its initial proposals to CSEA and its Delhi Chapter 234. The District proposes to open Article 1 – Agreement and Article 9 – Hours and Overtime for negotiations.

Upon adoption, the District may proceed with formal negotiations with CSEA and its Delhi Chapter 234 regarding the identified articles.

Why It Is Best for Students:

Meaningful negotiations with employee groups benefit students by fostering collaboration, stability, and a shared commitment to student success. Strong labor-management relationships help reduce conflict and allow employees to remain focused on providing high-quality instruction and support to students.

Financial Implication:

There is no immediate financial implication associated with the adoption of the initial proposals.

Recommendation:

Adopt the Delhi Unified School District's initial proposals to CSEA and its Delhi Chapter 234 for initial contract negotiations.

Delhi Unified School District

Learners Today. Leaders Tomorrow.

Eric Griffin
Superintendent

9716 HINTON AVENUE, DELHI, CALIFORNIA 95315 * (209) 656-2000 * FAX (209) 656-2002 * WWW.DELHIUSD.ORG

August 21, 2026

Nicholas Muñoz, President
California School Employees Association
Delhi Chapter 234

Dear Mr. Muñoz:

The Delhi Unified School District hereby submits its initial proposal for a successor collective bargaining agreement with the California School Employees Association (CSEA), Delhi Chapter 234. All agreements reached on individual items shall be considered tentative, subject to a final tentative agreement on the overall contract. Absent a final agreement modifying the existing contract, the current contract language shall remain in full effect.

The following represents the District's proposal for 2026-2027 contract negotiation with California School Employees Association, and its Delhi Chapter 234:

- Article 1 - Agreement
  - The District intends to negotiate current language within Article 1, limiting negotiations to open two (2) articles during the negotiation process.

- Article 9 - Hours and Overtime
  - The District intends to negotiate the existing language regarding the workweek, workday, and call-back time to clarify and clean up language within the respective sections.

The District looks forward to engaging in a collaborative and good-faith bargaining process with the California School Employees Association and its Delhi Chapter 234

In partnership,

Eric Griffin
Superintendent

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Approval of Financial Report 2025-26 Unaudited Actuals**

Unaudited Actuals Financial Report

Action Item

District Goal: **Conditions of Learning** **Approval:** **September 8, 2026**

Submitted by: **Brian Gresham, Senior Director of Administrative Services/Chief Business Official**

Background:

Education Code Section 42100 requires that the Governing Board approve, on a form prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file that statement with the County Superintendent of Schools. The Unaudited Actual Report fulfills this requirement.

Discussion:

The Unaudited Actuals Financial Report ("Report") represents the District's year-end financial activity for the 2025-26 fiscal year. The Report reflects actual revenues, expenditures, other financing sources and uses, and ending fund balances for each District fund.

The District concluded the 2025-26 fiscal year in a sound financial position. The General Fund ended the year with an ending fund balance of approximately $14.3 million, inclusive of both restricted and unrestricted resources. The Unaudited Actuals also demonstrate that the District met applicable Maintenance of Effort requirements.

The Report will be reviewed by the Merced County Office of Education and will subsequently be subject to review as part of the District's annual independent audit. The independent audit may result in adjustments to the amounts reported in the Unaudited Actuals.

The Report was prepared using the California Department of Education's Standardized Account Code Structure (SACS) financial reporting system in accordance with generally accepted accounting principles.

Why is it best for kids?

Accurate and transparent financial reporting promotes fiscal accountability and supports the District's ability to responsibly manage resources in support of students, staff, and educational programs.

Financial Implication: Approval of the Unaudited Actuals does not authorize additional expenditures. The Report reflects the District's actual financial activity and financial position as of June 30, 2026.

Recommendation: Approve the Financial Report 2025-26 Unaudited Actuals.

FINANCIAL REPORT

2025-26 Unaudited Actuals

Delhi Unified School District
County of Merced
9716 North Hinton Avenue
Delhi, California 95315

Board of Trustees

Desiree Rodriguez, President
Claudia Vargas, Vice President
Francisca Briones, Clerk
Cynthia Partida, Member
Ariel Gonzalez, Member
Juan Pena, Member
Mary Worthington, Member

District Administration

Eric Griffin, Superintendent
Brian Gresham, Senior Director for Administrative Services
Jennifer Yacoub, Ed.D., Senior Director for Educational Services
Isaias Rumayor Jr, Ed.D., Director for Human Resources

G = General Ledger Data; S = Supplemental Data

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

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.32%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$19,206,306.62
	Appropriations Subject to Limit	$19,206,306.62
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.46%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 08, 2026

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: Francisca Briones Title: Clerk

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Eric Griffin Title: Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Sonia Ramos	Brian Gresham
Name	Name
Director	Senior Director & CBO
Title	Title
209-381-6600	209-656-2000
Telephone	Telephone
sramos@mcoe.org	bgresham@delhiusd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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	36,665,822.12	0.00	36,665,822.12	37,920,466.00	0.00	37,920,466.00	3.4%
2) Federal Revenue		8100-8299	0.00	1,893,695.88	1,893,695.88	0.00	1,744,804.00	1,744,804.00	-7.9%
3) Other State Revenue		8300-8599	648,320.38	8,339,666.64	8,987,987.02	862,999.00	9,698,208.58	10,561,207.58	17.5%
4) Other Local Revenue		8600-8799	771,703.02	2,264.70	773,967.72	1,168,500.00	9,232.41	1,177,732.41	52.2%
5) TOTAL, REVENUES			38,085,845.52	10,235,627.22	48,321,472.74	39,951,965.00	11,452,244.99	51,404,209.99	6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,944,272.37	4,164,174.72	21,108,447.09	16,685,253.16	3,117,020.87	19,802,274.03	-6.2%
2) Classified Salaries		2000-2999	7,473,796.02	2,936,268.98	10,410,065.00	7,623,183.02	3,239,831.30	10,863,014.32	4.4%
3) Employee Benefits		3000-3999	8,550,711.42	4,598,981.75	13,149,693.17	8,383,707.84	4,664,293.03	13,048,000.87	-0.8%
4) Books and Supplies		4000-4999	1,143,421.32	1,235,259.39	2,378,680.71	1,236,298.80	953,297.11	2,189,595.91	-7.9%
5) Services and Other Operating Expenditures		5000-5999	3,544,097.65	1,687,520.66	5,231,618.31	3,633,943.93	1,071,957.67	4,705,901.60	-10.0%
6) Capital Outlay		6000-6999	184,127.48	717,599.50	901,726.98	0.00	58,581.89	58,581.89	-93.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	594,048.00	384,690.85	978,738.85	549,189.00	177,125.00	726,314.00	-25.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(421,816.97)	421,816.97	0.00	(197,800.78)	197,800.78	0.00	0.0%
9) TOTAL, EXPENDITURES			38,012,657.29	16,146,312.82	54,158,970.11	37,913,774.97	13,479,907.65	51,393,682.62	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,188.23	(5,910,685.60)	(5,837,497.37)	2,038,190.03	(2,027,662.66)	10,527.37	-100.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,414.81	0.00	44,414.81	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,822,229.27)	1,822,229.27	0.00	(2,797,706.97)	2,797,706.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,777,814.46)	1,822,229.27	44,414.81	(2,797,706.97)	2,797,706.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,704,626.23)	(4,088,456.33)	(5,793,082.56)	(759,516.94)	770,044.31	10,527.37	-100.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
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)			9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
2) Ending Balance, June 30 (E + F1e)			7,661,417.62	6,619,866.11	14,281,283.73	6,901,900.68	7,389,910.42	14,291,811.10	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,619,866.11	6,619,866.11	0.00	7,636,682.18	7,636,682.18	15.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,624,770.00	0.00	1,624,770.00	1,541,811.00	0.00	1,541,811.00	-5.1%
Unassigned/Unappropriated Amount		9790	6,033,647.62	0.00	6,033,647.62	5,360,089.68	(246,771.76)	5,113,317.92	-15.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,726,132.96	7,625,933.37	18,352,066.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,430.40)	0.00	(91,430.40)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00				
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	240,114.24	1,503,007.59	1,743,121.83				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	85,891.97	0.00	85,891.97				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,963,708.77	9,128,940.96	20,092,649.73				
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	3,217,072.92	2,182,162.69	5,399,235.61				
2) Due to Grantor Governments		9590	17,788.23	0.00	17,788.23				
3) Due to Other Funds		9610	67,430.00	4,975.10	72,405.10				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	321,937.06	321,937.06				
6) TOTAL, LIABILITIES			3,302,291.15	2,509,074.85	5,811,366.00				
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,661,417.62	6,619,866.11	14,281,283.73				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	22,786,804.00	0.00	22,786,804.00	28,258,720.00	0.00	28,258,720.00	24.0%
Education Protection Account State Aid - Current Year		8012	10,563,933.00	0.00	10,563,933.00	6,199,687.00	0.00	6,199,687.00	-41.3%
State Aid - Prior Years		8019	4,057.00	0.00	4,057.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,848.10	0.00	18,848.10	20,943.00	0.00	20,943.00	11.1%
Timber Yield Tax		8022	2.77	0.00	2.77	0.00	0.00	0.00	-100.0%
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	2,945,405.63	0.00	2,945,405.63	2,966,388.00	0.00	2,966,388.00	0.7%
Unsecured Roll Taxes		8042	233,624.19	0.00	233,624.19	179,452.00	0.00	179,452.00	-23.2%
Prior Years' Taxes		8043	7,110.83	0.00	7,110.83	4,873.00	0.00	4,873.00	-31.5%
Supplemental Taxes		8044	89,375.90	0.00	89,375.90	127,505.00	0.00	127,505.00	42.7%
Education Revenue Augmentation Fund (ERAF)		8045	21,161.70	0.00	21,161.70	162,898.00	0.00	162,898.00	669.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	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			36,670,323.12	0.00	36,670,323.12	37,920,466.00	0.00	37,920,466.00	3.4%
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	(4,501.00)	0.00	(4,501.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,665,822.12	0.00	36,665,822.12	37,920,466.00	0.00	37,920,466.00	3.4%
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	687,426.66	687,426.66	0.00	347,767.00	347,767.00	-49.4%
Special Education Discretionary Grants		8182	0.00	27,203.00	27,203.00	0.00	27,984.00	27,984.00	2.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		800,583.22	800,583.22		1,036,604.00	1,036,604.00	29.5%
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		112,147.00	112,147.00		119,889.00	119,889.00	6.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
Title III, Immigrant Student Program	4201	8290		8,410.00	8,410.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		100,043.00	100,043.00		100,424.00	100,424.00	0.4%
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		127,519.00	127,519.00		81,772.00	81,772.00	-35.9%
Career and Technical Education	3500-3599	8290		30,364.00	30,364.00		30,364.00	30,364.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,893,695.88	1,893,695.88	0.00	1,744,804.00	1,744,804.00	-7.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		983,643.00	983,643.00		1,444,070.00	1,444,070.00	46.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	4,975.10	4,975.10	0.00	4,975.10	4,975.10	0.0%
Mandated Costs Reimbursements		8550	108,221.00	0.00	108,221.00	108,221.00	0.00	108,221.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	409,384.88	181,692.17	591,077.05	437,228.00	188,699.00	625,927.00	5.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,782,406.00	2,782,406.00		2,862,261.00	2,862,261.00	2.9%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		134,047.37	134,047.37		51,654.48	51,654.48	-61.5%
Arts and Music in Schools (Prop 28)	6770	8590		457,358.00	457,358.00		457,352.00	457,352.00	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	130,714.50	3,795,545.00	3,926,259.50	317,550.00	4,689,197.00	5,006,747.00	27.5%
TOTAL, OTHER STATE REVENUE			648,320.38	8,339,666.64	8,987,987.02	862,999.00	9,698,208.58	10,561,207.58	17.5%
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	2,264.70	2,264.70	0.00	1,692.41	1,692.41	-25.3%
Leases and Rentals		8650	36,063.64	0.00	36,063.64	33,500.00	0.00	33,500.00	-7.1%
Interest		8660	625,061.08	0.00	625,061.08	640,000.00	0.00	640,000.00	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(74,876.66)	0.00	(74,876.66)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	7,540.00	7,540.00	New
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	185,454.96	0.00	185,454.96	495,000.00	0.00	495,000.00	166.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	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			771,703.02	2,264.70	773,967.72	1,168,500.00	9,232.41	1,177,732.41	52.2%
TOTAL, REVENUES			38,085,845.52	10,235,627.22	48,321,472.74	39,951,965.00	11,452,244.99	51,404,209.99	6.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,356,215.37	2,791,881.34	16,148,096.71	13,240,164.27	1,718,346.05	14,958,510.32	-7.4%
Certificated Pupil Support Salaries		1200	1,611,876.60	289,522.00	1,901,398.60	1,552,410.62	418,731.02	1,971,141.64	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,949,462.78	1,082,771.38	3,032,234.16	1,875,609.27	979,943.80	2,855,553.07	-5.8%
Other Certificated Salaries		1900	26,717.62	0.00	26,717.62	17,069.00	0.00	17,069.00	-36.1%
TOTAL, CERTIFICATED SALARIES			16,944,272.37	4,164,174.72	21,108,447.09	16,685,253.16	3,117,020.87	19,802,274.03	-6.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,270,820.10	1,308,783.76	2,579,603.86	1,507,956.07	1,702,267.27	3,210,223.34	24.4%
Classified Support Salaries		2200	2,926,544.48	697,236.47	3,623,780.95	3,047,029.86	838,518.31	3,885,548.17	7.2%
Classified Supervisors' and Administrators' Salaries		2300	1,401,738.21	247,150.72	1,648,888.93	1,359,855.55	259,468.56	1,619,324.11	-1.8%
Clerical, Technical and Office Salaries		2400	1,114,279.51	217,782.76	1,332,062.27	1,042,829.21	161,243.58	1,204,072.79	-9.6%
Other Classified Salaries		2900	760,413.72	465,315.27	1,225,728.99	665,512.33	278,333.58	943,845.91	-23.0%
TOTAL, CLASSIFIED SALARIES			7,473,796.02	2,936,268.98	10,410,065.00	7,623,183.02	3,239,831.30	10,863,014.32	4.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,806,110.61	2,916,120.10	5,722,230.71	3,015,213.79	2,543,838.40	5,559,052.19	-2.9%
PERS		3201-3202	1,862,011.72	750,850.00	2,612,861.72	1,758,347.79	839,838.16	2,598,185.95	-0.6%
OASDI/Medicare/Alternative		3301-3302	776,776.73	272,311.81	1,049,088.54	815,034.15	298,413.05	1,113,447.20	6.1%
Health and Welfare Benefits		3401-3402	2,632,247.08	545,294.43	3,177,541.51	2,602,511.94	919,227.00	3,521,738.94	10.8%
Unemployment Insurance		3501-3502	12,236.25	3,330.53	15,566.78	11,781.32	2,981.21	14,762.53	-5.2%
Workers' Compensation		3601-3602	393,899.03	111,074.88	504,973.91	180,818.85	59,995.21	240,814.06	-52.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67,430.00	0.00	67,430.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			8,550,711.42	4,598,981.75	13,149,693.17	8,383,707.84	4,664,293.03	13,048,000.87	-0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	97,195.97	12,797.07	109,993.04	31,491.97	4,735.00	36,226.97	-67.1%
Books and Other Reference Materials		4200	38,020.03	57,732.19	95,752.22	44,241.08	50,475.75	94,716.83	-1.1%
Materials and Supplies		4300	974,938.17	1,083,658.59	2,058,596.76	1,130,827.33	829,245.02	1,960,072.35	-4.8%
Noncapitalized Equipment		4400	33,267.15	81,071.54	114,338.69	29,738.42	68,841.34	98,579.76	-13.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,143,421.32	1,235,259.39	2,378,680.71	1,236,298.80	953,297.11	2,189,595.91	-7.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	171,601.17	62,907.81	234,508.98	158,388.13	68,436.85	226,824.98	-3.3%
Dues and Memberships		5300	40,385.11	0.00	40,385.11	34,016.11	0.00	34,016.11	-15.8%
Insurance		5400 - 5499	0.00	506,603.46	506,603.46	506,603.46	0.00	506,603.46	0.0%
Operations and Housekeeping Services		5500	789,755.30	0.00	789,755.30	811,105.63	0.00	811,105.63	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	252,346.36	315,028.77	567,375.13	266,522.74	277,083.35	543,606.09	-4.2%
Transfers of Direct Costs		5710	(2,123.19)	2,123.19	0.00	(16,344.53)	16,344.53	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,136,442.72	750,286.25	2,886,728.97	1,719,884.47	664,241.30	2,384,125.77	-17.4%
Communications		5900	155,690.18	50,571.18	206,261.36	153,767.92	45,851.64	199,619.56	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,544,097.65	1,687,520.66	5,231,618.31	3,633,943.93	1,071,957.67	4,705,901.60	-10.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited 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
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	123,069.78	553,571.75	676,641.53	0.00	55,607.88	55,607.88	-91.8%
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	47,203.13	140,720.84	187,923.97	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	13,854.57	23,306.91	37,161.48	0.00	2,974.01	2,974.01	-92.0%
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			184,127.48	717,599.50	901,726.98	0.00	58,581.89	58,581.89	-93.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	594,048.00	384,690.85	978,738.85	549,189.00	177,125.00	726,314.00	-25.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			594,048.00	384,690.85	978,738.85	549,189.00	177,125.00	726,314.00	-25.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(421,816.97)	421,816.97	0.00	(197,800.78)	197,800.78	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(421,816.97)	421,816.97	0.00	(197,800.78)	197,800.78	0.00	0.0%
TOTAL, EXPENDITURES			38,012,657.29	16,146,312.82	54,158,970.11	37,913,774.97	13,479,907.65	51,393,682.62	-5.1%
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	44,414.81	0.00	44,414.81	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,414.81	0.00	44,414.81	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited 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) 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	(1,305,071.03)	1,305,071.03	0.00	(2,797,706.97)	2,797,706.97	0.00	0.0%
Contributions from Restricted Revenues		8990	(517,158.24)	517,158.24	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,822,229.27)	1,822,229.27	0.00	(2,797,706.97)	2,797,706.97	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,777,814.46)	1,822,229.27	44,414.81	(2,797,706.97)	2,797,706.97	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	36,665,822.12	0.00	36,665,822.12	37,920,466.00	0.00	37,920,466.00	3.4%
2) Federal Revenue		8100-8299	0.00	1,893,695.88	1,893,695.88	0.00	1,744,804.00	1,744,804.00	-7.9%
3) Other State Revenue		8300-8599	648,320.38	8,339,666.64	8,987,987.02	862,999.00	9,698,208.58	10,561,207.58	17.5%
4) Other Local Revenue		8600-8799	771,703.02	2,264.70	773,967.72	1,168,500.00	9,232.41	1,177,732.41	52.2%
5) TOTAL, REVENUES			38,085,845.52	10,235,627.22	48,321,472.74	39,951,965.00	11,452,244.99	51,404,209.99	6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		20,246,224.10	8,675,822.57	28,922,046.67	20,339,087.44	8,151,125.04	28,490,212.48	-1.5%
2) Instruction - Related Services	2000-2999		5,017,982.97	2,211,968.16	7,229,951.13	4,455,458.43	1,766,772.31	6,222,230.74	-13.9%
3) Pupil Services	3000-3999		4,015,759.39	801,790.81	4,817,550.20	3,609,070.45	827,120.10	4,436,190.55	-7.9%
4) Ancillary Services	4000-4999		487,940.38	72,219.87	560,160.25	477,846.51	4,017.00	481,863.51	-14.0%
5) Community Services	5000-5999		67,971.22	3,446.89	71,418.11	31,159.20	21,674.07	52,833.27	-26.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,216,419.61	1,445,774.18	4,662,193.79	3,909,339.49	577,015.93	4,486,355.42	-3.8%
8) Plant Services	8000-8999		4,366,311.62	2,550,599.49	6,916,911.11	4,542,624.45	1,955,058.20	6,497,682.65	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	594,048.00	384,690.85	978,738.85	549,189.00	177,125.00	726,314.00	-25.8%
10) TOTAL, EXPENDITURES			38,012,657.29	16,146,312.82	54,158,970.11	37,913,774.97	13,479,907.65	51,393,682.62	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,188.23	(5,910,685.60)	(5,837,497.37)	2,038,190.03	(2,027,662.66)	10,527.37	-100.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	44,414.81	0.00	44,414.81	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,822,229.27)	1,822,229.27	0.00	(2,797,706.97)	2,797,706.97	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,777,814.46)	1,822,229.27	44,414.81	(2,797,706.97)	2,797,706.97	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,704,626.23)	(4,088,456.33)	(5,793,082.56)	(759,516.94)	770,044.31	10,527.37	-100.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
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)			9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,366,043.85	10,708,322.44	20,074,366.29	7,661,417.62	6,619,866.11	14,281,283.73	-28.9%
2) Ending Balance, June 30 (E + F1e)			7,661,417.62	6,619,866.11	14,281,283.73	6,901,900.68	7,389,910.42	14,291,811.10	0.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,619,866.11	6,619,866.11	0.00	7,636,682.18	7,636,682.18	15.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,624,770.00	0.00	1,624,770.00	1,541,811.00	0.00	1,541,811.00	-5.1%
Unassigned/Unappropriated Amount		9790	6,033,647.62	0.00	6,033,647.62	5,360,089.68	(246,771.76)	5,113,317.92	-15.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	418,257.92	0.00
6019	Student Support and Professional Development Discretionary Block Grant	0.00	2,046,380.00
6211	Literacy Coaches and Reading Specialists Grant Program	791,949.21	305,838.09
6300	Lottery: Instructional Materials	629,968.01	818,667.01
6383	Golden State Pathways Program	392,521.17	252,446.26
6547	Special Education Early Intervention Preschool Grant	484,751.00	590,873.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	297,989.16	297,989.16
7033	Child Nutrition: School Food Best Practices Apportionment	110,280.33	110,280.33
7034	Child Nutrition: Commercial Dishwasher Grant	0.00	4,975.10
7339	Dual Enrollment Opportunities	78,804.32	68,063.27
7412	A-G Access/Success Grant	264.19	264.19
7435	Learning Recovery Emergency Block Grant	3,357,487.85	3,083,312.82
7810	Other Restricted State	45,328.00	45,328.00
9010	Other Restricted Local	12,264.95	12,264.95
Total, Restricted Balance		6,619,866.11	7,636,682.18

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	229,927.05	231,406.59	0.6%
5) TOTAL, REVENUES			229,927.05	231,406.59	0.6%
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	206,001.22	208,601.18	1.3%
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			206,001.22	208,601.18	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,925.83	22,805.41	-4.7%
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)			23,925.83	22,805.41	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,211.54	370,137.37	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,211.54	370,137.37	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,211.54	370,137.37	6.9%
2) Ending Balance, June 30 (E + F1e)			370,137.37	392,942.78	6.2%
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	370,137.37	392,942.78	6.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	370,137.37		
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			370,137.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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 (must agree with line F2) (G10 + H2) - (I6 + J2)			370,137.37		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	229,927.05	231,406.59	0.6%
TOTAL, REVENUES			229,927.05	231,406.59	0.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	206,001.22	208,601.18	1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,001.22	208,601.18	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			206,001.22	208,601.18	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited 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	229,927.05	231,406.59	0.6%
5) TOTAL, REVENUES			229,927.05	231,406.59	0.6%
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		206,001.22	208,601.18	1.3%
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		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			206,001.22	208,601.18	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,925.83	22,805.41	-4.7%
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)			23,925.83	22,805.41	-4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	346,211.54	370,137.37	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			346,211.54	370,137.37	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			346,211.54	370,137.37	6.9%
2) Ending Balance, June 30 (E + F1e)			370,137.37	392,942.78	6.2%
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	370,137.37	392,942.78	6.2%
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	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 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	370,137.37	392,942.78
Total, Restricted Balance		370,137.37	392,942.78

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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)			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 Unaudited 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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	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	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%
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%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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%
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, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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: 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 Unaudited 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	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)			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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	4,614.10	4,632.88	0.4%
5) TOTAL, REVENUES			4,614.10	4,632.88	0.4%
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	(10,995.92)	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(10,995.92)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,610.02	4,632.88	-70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,798.92	0.00	-100.0%
b) Transfers Out		7600-7629	89,213.73	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			(44,414.81)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,804.79)	4,632.88	-116.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,870.69	70,065.90	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,870.69	70,065.90	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,870.69	70,065.90	-29.1%
2) Ending Balance, June 30 (E + F1e)			70,065.90	74,698.78	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	70,065.90	74,698.78	6.6%
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	115,052.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(571.90)		
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 Unaudited 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			114,480.71		
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	44,414.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			44,414.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			70,065.90		
FEDERAL REVENUE					
Child Nutrition Programs		8220	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%
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					
Child Nutrition Programs		8520	0.00	0.00	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	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	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%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,096.86	4,632.88	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(482.76)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,614.10	4,632.88	0.4%
TOTAL, REVENUES			4,614.10	4,632.88	0.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
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%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	(10,995.92)	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(10,995.92)	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(10,995.92)	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	44,798.92	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			44,798.92	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	89,213.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,213.73	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 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)			(44,414.81)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	4,614.10	4,632.88	0.4%
5) TOTAL, REVENUES			4,614.10	4,632.88	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		(10,995.92)	0.00	-100.0%
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			(10,995.92)	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,610.02	4,632.88	-70.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,798.92	0.00	-100.0%
b) Transfers Out		7600-7629	89,213.73	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			(44,414.81)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,804.79)	4,632.88	-116.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,870.69	70,065.90	-29.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,870.69	70,065.90	-29.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,870.69	70,065.90	-29.1%
2) Ending Balance, June 30 (E + F1e)			70,065.90	74,698.78	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	70,065.90	74,698.78	6.6%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,757,042.96	1,664,932.96	-5.2%
3) Other State Revenue		8300-8599	1,007,715.79	931,557.28	-7.6%
4) Other Local Revenue		8600-8799	66,110.50	61,737.20	-6.6%
5) TOTAL, REVENUES			2,830,869.25	2,658,227.44	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	948,171.71	932,215.14	-1.7%
3) Employee Benefits		3000-3999	395,596.13	384,575.14	-2.8%
4) Books and Supplies		4000-4999	1,073,106.65	1,213,000.60	13.0%
5) Services and Other Operating Expenditures		5000-5999	22,516.21	19,195.60	-14.7%
6) Capital Outlay		6000-6999	191,925.78	54,370.24	-71.7%
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			2,631,316.48	2,603,356.72	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,552.77	54,870.72	-72.5%
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)			199,552.77	54,870.72	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,333,454.31	1,533,007.08	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,333,454.31	1,533,007.08	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,333,454.31	1,533,007.08	15.0%
2) Ending Balance, June 30 (E + F1e)			1,533,007.08	1,587,877.80	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,037.90	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	1,407,712.70	1,481,485.73	5.2%
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	119,256.48	135,235.52	13.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(28,843.45)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,592,602.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,916.49)		
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 Unaudited 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	4,975.10		
6) Stores		9320	6,037.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,595,699.27		
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	62,692.19		
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			62,692.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,533,007.08		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,757,042.96	1,664,932.96	-5.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,757,042.96	1,664,932.96	-5.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,007,715.79	931,557.28	-7.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,007,715.79	931,557.28	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	56,859.27	45,758.16	-19.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,697.17)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,948.40	15,979.04	0.2%
TOTAL, OTHER LOCAL REVENUE			66,110.50	61,737.20	-6.6%
TOTAL, REVENUES			2,830,869.25	2,658,227.44	-6.1%
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	823,996.37	804,942.29	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	79,631.88	79,842.00	0.3%
Clerical, Technical and Office Salaries		2400	44,543.46	47,430.85	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			948,171.71	932,215.14	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	240,257.27	236,502.94	-1.6%
OASDI/Medicare/Alternative		3301-3302	70,638.44	71,314.41	1.0%
Health and Welfare Benefits		3401-3402	68,976.41	69,300.00	0.5%
Unemployment Insurance		3501-3502	473.71	466.17	-1.6%
Workers' Compensation		3601-3602	15,250.30	6,991.62	-54.2%
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			395,596.13	384,575.14	-2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,350.08	49,493.52	16.9%
Noncapitalized Equipment		4400	14,026.12	8,612.08	-38.6%
Food		4700	1,016,730.45	1,154,895.00	13.6%
TOTAL, BOOKS AND SUPPLIES			1,073,106.65	1,213,000.60	13.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,048.67	5,395.52	6.9%
Dues and Memberships		5300	75.00	103.76	38.3%
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	5,448.32	6,121.84	12.4%
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	11,944.22	7,574.48	-36.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,516.21	19,195.60	-14.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	176,697.83	38,494.96	-78.2%
Equipment Replacement		6500	15,227.95	15,875.28	4.3%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			191,925.78	54,370.24	-71.7%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,631,316.48	2,603,356.72	-1.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 Unaudited 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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,757,042.96	1,664,932.96	-5.2%
3) Other State Revenue		8300-8599	1,007,715.79	931,557.28	-7.6%
4) Other Local Revenue		8600-8799	66,110.50	61,737.20	-6.6%
5) TOTAL, REVENUES			2,830,869.25	2,658,227.44	-6.1%
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		2,631,316.48	2,603,356.72	-1.1%
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			2,631,316.48	2,603,356.72	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			199,552.77	54,870.72	-72.5%
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)			199,552.77	54,870.72	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,333,454.31	1,533,007.08	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,333,454.31	1,533,007.08	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,333,454.31	1,533,007.08	15.0%
2) Ending Balance, June 30 (E + F1e)			1,533,007.08	1,587,877.80	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	6,037.90	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	1,407,712.70	1,481,485.73	5.2%
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	119,256.48	135,235.52	13.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(28,843.45)	New

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,255,837.22	1,288,004.32
5330	Child Nutrition: Summer Food Service Program Operations	90,803.42	142,060.86
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	51,420.55	51,420.55
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	9,651.51	0.00
Total, Restricted Balance		1,407,712.70	1,481,485.73

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	734,854.17	0.00	-100.0%
5) TOTAL, REVENUES			734,854.17	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	180,936.29	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	229,480.01	16,000.00	-93.0%
6) Capital Outlay		6000-6999	7,321,093.23	5,648,000.00	-22.9%
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			7,731,509.53	5,664,000.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,996,655.36)	(5,664,000.00)	-19.0%
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	8,000,000.00	New
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	8,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,996,655.36)	2,336,000.00	-133.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,302,839.99	306,184.63	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,302,839.99	306,184.63	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,302,839.99	306,184.63	-95.8%
2) Ending Balance, June 30 (E + F1e)			306,184.63	2,642,184.63	762.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	306,184.63	2,642,184.63	762.9%
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	370,815.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,637.07)		
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 Unaudited 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			369,178.28		
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	21,516.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,477.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,993.65		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			306,184.63		
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	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	151,236.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,757.72	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	577,859.60	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			734,854.17	0.00	-100.0%
TOTAL, REVENUES			734,854.17	0.00	-100.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,487.26	0.00	-100.0%
Noncapitalized Equipment		4400	170,449.03	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			180,936.29	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%
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	229,480.01	16,000.00	-93.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,480.01	16,000.00	-93.0%
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	7,214,304.61	5,648,000.00	-21.7%
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	106,788.62	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			7,321,093.23	5,648,000.00	-22.9%
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			7,731,509.53	5,664,000.00	-26.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	8,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	8,000,000.00	New
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	8,000,000.00	New

Description	Function Codes	Object Codes	2025-26 Unaudited 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	734,854.17	0.00	-100.0%
5) TOTAL, REVENUES			734,854.17	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		7,731,509.53	5,664,000.00	-26.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,731,509.53	5,664,000.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,996,655.36)	(5,664,000.00)	-19.0%
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	8,000,000.00	New
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	8,000,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,996,655.36)	2,336,000.00	-133.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,302,839.99	306,184.63	-95.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,302,839.99	306,184.63	-95.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,302,839.99	306,184.63	-95.8%
2) Ending Balance, June 30 (E + F1e)			306,184.63	2,642,184.63	762.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	306,184.63	2,642,184.63	762.9%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	132,448.75	130,000.00	-1.8%
5) TOTAL, REVENUES			132,448.75	130,000.00	-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	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)			132,448.75	130,000.00	-1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			132,448.75	130,000.00	-1.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,057.40	179,506.15	281.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,057.40	179,506.15	281.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,057.40	179,506.15	281.5%
2) Ending Balance, June 30 (E + F1e)			179,506.15	309,506.15	72.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,877.27	292,877.27	79.8%
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	16,628.88	16,628.88	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	180,402.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(896.74)		
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 Unaudited 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			179,506.15		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			179,506.15		
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	5,224.56	5,000.00	-4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(858.73)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	128,082.92	125,000.00	-2.4%
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			132,448.75	130,000.00	-1.8%
TOTAL, REVENUES			132,448.75	130,000.00	-1.8%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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	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					
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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Unaudited 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	132,448.75	130,000.00	-1.8%
5) TOTAL, REVENUES			132,448.75	130,000.00	-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		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)			132,448.75	130,000.00	-1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			132,448.75	130,000.00	-1.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,057.40	179,506.15	281.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,057.40	179,506.15	281.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,057.40	179,506.15	281.5%
2) Ending Balance, June 30 (E + F1e)			179,506.15	309,506.15	72.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,877.27	292,877.27	79.8%
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	16,628.88	16,628.88	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 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	162,877.27	292,877.27
Total, Restricted Balance		162,877.27	292,877.27

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	1,603,063.48	1,528,194.25	-4.7%
5) TOTAL, REVENUES			1,603,063.48	1,528,194.25	-4.7%
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	1,415,589.23	1,467,777.79	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,415,589.23	1,467,777.79	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			187,474.25	60,416.46	-67.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			187,474.25	60,416.46	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,290.66	1,252,764.91	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,290.66	1,252,764.91	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,290.66	1,252,764.91	17.6%
2) Ending Balance, June 30 (E + F1e)			1,252,764.91	1,313,181.37	4.8%
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	1,252,764.91	1,313,181.37	4.8%
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	1,191,734.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,923.86)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	66,954.24		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited 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			1,252,764.91		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,252,764.91		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,540,756.84	1,468,499.91	-4.7%
Unsecured Roll		8612	24,129.10	25,036.35	3.8%
Prior Years' Taxes		8613	401.77	416.88	3.8%
Supplemental Taxes		8614	18,398.80	19,090.59	3.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	24,494.54	15,150.52	-38.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,117.57)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,603,063.48	1,528,194.25	-4.7%
TOTAL, REVENUES			1,603,063.48	1,528,194.25	-4.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	196,675.40	204,070.40	3.8%
Bond Interest and Other Service Charges		7434	1,218,913.83	1,263,707.39	3.7%
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)			1,415,589.23	1,467,777.79	3.7%
TOTAL, EXPENDITURES			1,415,589.23	1,467,777.79	3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 Unaudited 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	1,603,063.48	1,528,194.25	-4.7%
5) TOTAL, REVENUES			1,603,063.48	1,528,194.25	-4.7%
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	1,415,589.23	1,467,777.79	3.7%
10) TOTAL, EXPENDITURES			1,415,589.23	1,467,777.79	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			187,474.25	60,416.46	-67.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			187,474.25	60,416.46	-67.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,290.66	1,252,764.91	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,290.66	1,252,764.91	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,290.66	1,252,764.91	17.6%
2) Ending Balance, June 30 (E + F1e)			1,252,764.91	1,313,181.37	4.8%
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	1,252,764.91	1,313,181.37	4.8%
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 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited 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	113,972.39	117,430.00	3.0%
5) TOTAL, REVENUES			113,972.39	117,430.00	3.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,972.39	117,430.00	3.0%
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 NET POSITION (C + D4)			113,972.39	117,430.00	3.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,459,690.13	1,573,662.52	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,690.13	1,573,662.52	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,459,690.13	1,573,662.52	7.8%
2) Ending Net Position, June 30 (E + F1e)			1,573,662.52	1,691,092.52	7.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,573,662.52	1,691,092.52	7.5%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,513,757.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,524.57)		
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	67,430.00		
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		9400			
11) TOTAL, ASSETS			1,573,662.52		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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) Long-Term Liabilities					
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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,573,662.52		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	53,038.36	50,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,495.97)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	67,430.00	67,430.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,972.39	117,430.00	3.0%
TOTAL, REVENUES			113,972.39	117,430.00	3.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	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%
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited 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	113,972.39	117,430.00	3.0%
5) TOTAL, REVENUES			113,972.39	117,430.00	3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			113,972.39	117,430.00	3.0%
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 NET POSITION (C + D4)			113,972.39	117,430.00	3.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,459,690.13	1,573,662.52	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,690.13	1,573,662.52	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,459,690.13	1,573,662.52	7.8%
2) Ending Net Position, June 30 (E + F1e)			1,573,662.52	1,691,092.52	7.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,573,662.52	1,691,092.52	7.5%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Unaudited 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)	2,130.26	2,130.26	2,238.72	2,130.26	2,130.26	2,166.92
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)	2,130.26	2,130.26	2,238.72	2,130.26	2,130.26	2,166.92
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,130.26	2,130.26	2,238.72	2,130.26	2,130.26	2,166.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited 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 Unaudited 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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,795,287.00		1,795,287.00			1,795,287.00
Work in Progress	549,806.00	2,555,777.00	3,105,583.00			3,105,583.00
Total capital assets not being depreciated	2,345,093.00	2,555,777.00	4,900,870.00	0.00	0.00	4,900,870.00
Capital assets being depreciated:						
Land Improvements	1,973,310.04		1,973,310.04			1,973,310.04
Buildings	70,852,471.00	64,935.00	70,917,406.00			70,917,406.00
Equipment	5,095,095.00	463,040.00	5,558,135.00			5,558,135.00
Total capital assets being depreciated	77,920,876.04	527,975.00	78,448,851.04	0.00	0.00	78,448,851.04
Accumulated Depreciation for:						
Land Improvements		(977,182.00)	(977,182.00)			(977,182.00)
Buildings	(26,863,106.00)	(5,456,121.00)	(32,319,227.00)			(32,319,227.00)
Equipment	(3,642,649.00)	81,857.00	(3,560,792.00)			(3,560,792.00)
Total accumulated depreciation	(30,505,755.00)	(6,351,446.00)	(36,857,201.00)	0.00	0.00	(36,857,201.00)
Total capital assets being depreciated, net excluding lease and subscription assets	47,415,121.04	(5,823,471.00)	41,591,650.04	0.00	0.00	41,591,650.04
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	49,760,214.04	(3,267,694.00)	46,492,520.04	0.00	0.00	46,492,520.04
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	21,108,447.09	301	0.00	303	21,108,447.09	305	593,391.70	802,945.51	307	20,305,501.58	309
2000 - Classified Salaries	10,410,065.00	311	32,681.31	313	10,377,383.69	315	1,174,784.29	2,567,547.55	317	7,809,836.14	319
3000 - Employee Benefits	13,149,693.17	321	4,203.59	323	13,145,489.58	325	1,536,804.19	2,135,495.56	327	11,009,994.02	329
4000 - Books, Supplies Equip Replace. (6500)	2,415,842.19	331	46,556.43	333	2,369,285.76	335	204,796.37	382,404.79	337	1,986,880.97	339
5000 - Services. . . & 7300 - Indirect Costs	5,231,618.31	341	43,518.41	343	5,188,099.90	345	51,551.24	400,023.47	347	4,788,076.43	349
			TOTAL		52,188,706.02	365		TOTAL		45,900,289.14	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	16,053,546.71	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,579,603.86	380
3. STRS	3101 & 3102	4,429,881.67	382
4. PERS	3201 & 3202	769,311.48	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	430,164.01	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,804,542.90	385
7. Unemployment Insurance	3501 & 3502	9,415.93	390
8. Workers' Compensation Insurance	3601 & 3602	304,731.51	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	67,430.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		26,448,628.07	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		598,691.00	396
14. TOTAL SALARIES AND BENEFITS		25,849,937.07	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		56.32%	
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)	56.32%	
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)	45,900,289.14	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Excluding ELOP (RS 2600) per SSC

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	22,023,995.00	3,882,709.00	25,906,704.00		1,218,914.00	24,687,790.00	582,971.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	46,284.00	(46,284.00)	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	36,501,009.00	(920,222.00)	35,580,787.00			35,580,787.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable		1,052,234.00	1,052,234.00			1,052,234.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	58,571,288.00	3,968,437.00	62,539,725.00	0.00	1,218,914.00	61,320,811.00	582,971.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	54,158,970.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,418,623.47
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	71,418.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	898,752.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				970,171.08
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				50,770,175.56

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)	2,130.26
B. Expenditures per ADA (Line I.E divided by Line II.A)	23,832.85

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.)	53,427,322.64	24,563.16
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)	53,427,322.64	24,563.16
B. Required effort (Line A.2 times 90%)	48,084,590.38	22,106.84
C. Current year expenditures (Line I.E and Line II.B)	50,770,175.56	23,832.85
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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	18,155,002.01		18,155,002.01			19,206,306.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,143.28		2,143.28			2,130.26
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2025-26 P2 Report			2026-27 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	2,130.26		2,130.26	2,130.26		2,130.26
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,130.26			2,130.26
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	18,848.10		18,848.10	20,943.00		20,943.00
2. Timber Yield Tax (Object 8022)	2.77		2.77	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,945,405.63		2,945,405.63	2,966,388.00		2,966,388.00
5. Unsecured Roll Taxes (Object 8042)	233,624.19		233,624.19	179,452.00		179,452.00
6. Prior Years' Taxes (Object 8043)	7,110.83		7,110.83	4,873.00		4,873.00
7. Supplemental Taxes (Object 8044)	89,375.90		89,375.90	127,505.00		127,505.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	21,161.70		21,161.70	162,898.00		162,898.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,315,529.12	0.00	3,315,529.12	3,462,059.00	0.00	3,462,059.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,315,529.12	0.00	3,315,529.12	3,462,059.00	0.00	3,462,059.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	97,971.07		97,971.07	1,560,000.00		1,560,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	97,971.07	0.00	97,971.07	1,560,000.00	0.00	1,560,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	33,350,737.00		33,350,737.00	34,458,407.00		34,458,407.00
25. LCFF State Aid - Prior Years (Object 8019)	4,057.00		4,057.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	33,354,794.00	0.00	33,354,794.00	34,458,407.00	0.00	34,458,407.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	48,321,472.74		48,321,472.74	51,404,209.99		51,404,209.99

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	550,184.42		550,184.42	640,000.00		640,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			18,155,002.01			19,206,306.62
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9939			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			19,206,306.62			20,157,018.80
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,315,529.12			3,462,059.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			255,631.20			255,631.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			15,988,748.57			18,254,959.80
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			15,988,748.57			18,254,959.80
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			222,328.37			273,793.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,537,857.49			3,735,852.13
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			15,766,420.20			17,981,166.67
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,537,857.49			
b. State Subventions (Line D8)			15,766,420.20			
c. Less: Excluded Appropriations (Line C23)			97,971.07			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			19,206,306.62			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			19,206,306.62			20,157,018.80
12. Appropriations Subject to the Limit (Line D9d)			19,206,306.62			

"* Please provide below an explanation for each entry in the adjustments column."

Brian Gresham	bgresham@delhiusd.org	209-656-2000
Gann Contact Person	Contact Email Address	Contact Phone Number

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) — 2,685,642.50
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) — 41,982,562.76

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 6.40%

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) — 2,084,106.70
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 924,663.51

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	385,916.26
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)	5,965.26
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)	3,400,651.73
9. Carry-Forward Adjustment (Part IV, Line F)	(644,542.61)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,756,109.12
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	28,853,535.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,229,951.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,817,550.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	560,160.25
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	68,444.10
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)	590,579.67
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)	997,136.47
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)	4,649.74
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)	5,644,025.35
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)	87,241.86
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)	206,001.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	(10,995.92)
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,422,660.25
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)	50,470,939.69
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.74%
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)	5.46%

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)	3,400,651.73
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	275,118.10
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 (8.56%) 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 (8.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.56%) times Part III, Line B19); zero if positive	(644,542.61)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(644,542.61)
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:	5.46%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-322271.30) is applied to the current year calculation and the remainder ($-322271.31) is deferred to one or more future years:	6.10%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-214847.54) is applied to the current year calculation and the remainder ($-429695.07) is deferred to one or more future years:	6.31%
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)	(644,542.61)

Approved indirect cost rate:	8.56%
Highest rate used in any program:	8.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,858,210.82	244,750.00	8.56%
01	6211	212,814.79	18,200.00	8.55%
01	6383	126,978.75	10,869.00	8.56%
01	6387	22,882.37	1,240.00	5.42%
01	6388	38,222.21	1,687.02	4.41%
01	6762	887,669.45	75,983.93	8.56%
01	6770	344,238.17	3,442.38	1.00%
01	7412	32,625.64	2,790.00	8.55%
01	7435	734,283.13	62,854.64	8.56%

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	2,415,483.82		586,371.58	3,001,855.40
2. State Lottery Revenue	8560	409,384.88		181,692.17	591,077.05
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,824,868.70	0.00	768,063.75	3,592,932.45
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	567,271.54		0.00	567,271.54
2. Classified Salaries	2000-2999	854,478.59		0.00	854,478.59
3. Employee Benefits	3000-3999	1,403,118.57		0.00	1,403,118.57
4. Books and Supplies	4000-4999	0.00		138,095.74	138,095.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,824,868.70	0.00	138,095.74	2,962,964.44
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	629,968.01	629,968.01
D. COMMENTS:					

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

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

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,681,252.02	146,534.07	3,837,090.66	440,899.04	5,596,873.21	93,207.12	514,529.43
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	92.00	92.00	92.00	92.00	92.00	92.00	1,850.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education	3.00	3.00	3.00	3.00	3.00	3.00	
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	16.00	16.00	16.00	16.00	16.00	16.00	1.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		111.00	111.00	111.00	111.00	111.00	111.00	1,851.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	30,427,518.47	10,290,997.07	40,718,515.54	3,778,597.02		44,497,112.56
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	810,742.94	318,806.91	1,129,549.85	104,819.97		1,234,369.82
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,725.95	0.00	2,725.95	252.96		2,978.91
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,163,063.29	1,700,581.55	5,863,644.84	544,134.54		6,407,779.38
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	97,406.23	0.00	97,406.23	9,039.10		106,445.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					4,975.10	4,975.10
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					701,219.94	701,219.94
----	Other Outgo					978,738.85	978,738.85
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	225,350.19		225,350.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	35,501,456.88	12,310,385.53	47,811,842.41	4,662,193.78	1,684,933.89	54,158,970.08

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	26,042,486.65	276,526.47	1,008,028.04	8,139.07	2,026,555.27	0.00	560,160.25			505,622.72	0.00	30,427,518.47
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	667,188.43	2,185.48	0.00	0.00	141,369.03	0.00	0.00			0.00	0.00	810,742.94
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,818.57	907.38	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,725.95
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	2,210,553.02	262,576.80	711.14	0.00	1,659,961.67	29,260.66	0.00			0.00	0.00	4,163,063.29
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	6,000.00	0.00	0.00	0.00		71,418.11	0.00	19,988.12	0.00	97,406.23
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		28,922,046.67	542,196.13	1,014,739.18	8,139.07	3,827,885.97	29,260.66	560,160.25	71,418.11	0.00	525,610.84	0.00	35,501,456.88

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	5,060,642.99	4,716,102.62	514,251.46	10,290,997.07
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	165,020.96	153,785.95	0.00	318,806.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	880,111.82	820,191.76	277.97	1,700,581.55
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		6,105,775.77	5,690,080.33	514,529.43	12,310,385.53

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	590,579.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,081,243.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	990,370.95
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,662,193.79
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	35,501,456.88
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,310,385.53
3	Total Direct Charged and Allocated Costs In General Fund and Charter Schools Funds	47,811,842.41
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	(10,995.92)
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,439,390.70
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,428,394.78
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	50,240,237.19
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	9.28%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	4,975.10				4,975.10
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			701,219.94		701,219.94
Other Outgo (Objects 1000 - 7999)				978,738.85	978,738.85
Total Other Costs	4,975.10	0.00	701,219.94	978,738.85	1,684,933.89

Current LEA:	24-75366-0000000 Delhi Unified	
Selected SELPA:	VV	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
VV	Merced County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					44,414.81	0.00		
Fund Reconciliation							85,891.97	72,405.10
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					44,798.92	89,213.73		
Fund Reconciliation							0.00	44,414.81
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,975.10	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	41,477.16
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							67,430.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	89,213.73	89,213.73	158,297.07	158,297.07

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								240.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,867,690.41		1,867,690.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	637,484.35		637,484.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,079,585.58		1,079,585.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,163,063.29	0.00	4,163,063.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,700,581.55							1,700,581.55
	Total Indirect Costs and PCR Allocations	1,700,581.55	0.00	0.00	0.00	0.00	0.00	0.00	1,700,581.55
	TOTAL COSTS	1,700,581.55	0.00	0.00	0.00	0.00	4,163,063.29	0.00	5,863,644.84
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	393,316.70		393,316.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	171,784.16		171,784.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	183,295.49		183,295.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	748,396.35	0.00	748,396.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	748,396.35	0.00	748,396.35
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,769.35
	TOTAL COSTS								740,627.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,474,373.71		1,474,373.71

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	465,700.19		465,700.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	896,290.09		896,290.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,414,666.94	0.00	3,414,666.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,700,581.55							1,700,581.55
	Total Indirect Costs and PCR Allocations	1,700,581.55	0.00	0.00	0.00	0.00	0.00	0.00	1,700,581.55
	TOTAL BEFORE OBJECT 8980	1,700,581.55	0.00	0.00	0.00	0.00	3,414,666.94	0.00	5,115,248.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,769.35
	TOTAL COSTS								5,123,017.84
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	463,372.65		463,372.65
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	192,402.59		192,402.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	268,599.29		268,599.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,502,677.48	0.00	1,502,677.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,502,677.48	0.00	1,502,677.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,769.35
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								875,922.15
	TOTAL COSTS								2,386,368.98

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2024-25 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2024-25 special education expenditures from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2025-26 special education beginning fund balances from SACS2026ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2024-25 Expenditures, Adjusted for 2025-26 MOE Calculation (Sum lines 1 through 4)	0.00	0.00

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2024-25 Report SEMA, 2024-25 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2024-25 Unduplicated Pupil Count, Adjusted for 2025-26 MOE Calculation (Line C1 plus Line C2)	0.00

SELPA: **Merced County (VV)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2025-26 Expenditures by LEA (LE-CY) and the 2024-25 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2025-26 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2025-26 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 — Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: **Merced County (VV)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a).				
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SECTION 3

	Column A	Column B	Column C

SELPA: Merced County (VV)

		Actual Expenditures (LE-CY Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	5,863,644.84		
	b. Less: Expenditures paid from federal sources	740,627.00		
	c. Expenditures paid from state and local sources	5,123,017.84	5,115,749.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,115,749.07	
	Less: Exempt reduction(s) for SECTION1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	5,123,017.84	5,115,749.07	7,268.77

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

		Actual FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	5,863,644.84		
	b. Less: Expenditures paid from federal sources	740,627.00		
	c. Expenditures paid from state and local sources	5,123,017.84	5,115,749.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,115,749.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	5,123,017.84	5,115,749.07	
	d. Special education unduplicated pupil count	240.00	233.00	
	e. Per capita state and local expenditures (Test2c/Test2d)	21,345.91	21,956.00	(610.10)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

SELPA: **Merced County (VV)**

		Actual FY 2025-26	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	2,386,368.98	2,984,001.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,984,001.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,386,368.98	2,984,001.95	(597,632.97)

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

		Actual FY 2025-26	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	2,386,368.98	2,984,001.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		2,984,001.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,386,368.98	2,984,001.95	
	b. Special education unduplicated pupil count	240.00	249.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,943.20	11,983.94	(2,040.74)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Brian Gresham
Contact Name

Senior Director & CBO
Title

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SELPA: Merced County (VV)

Object Code	Description	Merced County Office of Education (VV00)	Atwater Elementary (VV01)	Ballico-Cressey Elementary (VV02)	El Nido Elementary (VV06)	Gustine Unified (VV07)	Hilmar Unified (VV08)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Merced County (VV)

Object Code	Description	Merced County Office of Education (VV00)	Atwater Elementary (VV01)	Ballico-Cressey Elementary (VV02)	El Nido Elementary (VV06)	Gustine Unified (VV07)	Hilmar Unified (VV08)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Le Grand Union Elementary (VV09)	Livingston Union Elementary (VV10)	Los Banos Unified (VV11)	McSwain Union Elementary (VV12)	Merced City Elementary (VV13)	Merced Union High (VV14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Merced County (VV)

Object Code	Description	Le Grand Union Elementary (VV09)	Livingston Union Elementary (VV10)	Los Banos Unified (VV11)	McSwain Union Elementary (VV12)	Merced City Elementary (VV13)	Merced Union High (VV14)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Merced River Union Elementary (VV15)	Planada Elementary (VV16)	Weaver Union Elementary (VV17)	Winton Elementary (VV18)	Le Grand Union High (VV20)	Snelling-Merced Falls Union Elementary (VV21)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Merced County (VV)

Object Code	Description	Merced River Union Elementary (VV15)	Planada Elementary (VV16)	Weaver Union Elementary (VV17)	Winton Elementary (VV18)	Le Grand Union High (VV20)	Snelling-Merced Falls Union Elementary (VV21)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Dos Palos Oro Loma Joint Unified (VV22)	Delhi Unified (VV23)	Plainsburg Union Elementary (VV24)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					0.00

SELPA: Merced County (VV)

Object Code	Description	Dos Palos Oro Loma Joint Unified (VV22)	Delhi Unified (VV23)	Plainsburg Union Elementary (VV24)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								240.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,165,252.19		2,165,252.19
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	793,311.99		793,311.99
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,184,739.71		1,184,739.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,383.59		38,383.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	233,872.91		233,872.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,415,560.39	0.00	4,415,560.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,415,560.39	0.00	4,415,560.39
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,866,770.18		1,866,770.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	597,947.56		597,947.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	984,174.51		984,174.51
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,383.59		38,383.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	233,872.91		233,872.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,721,148.75	0.00	3,721,148.75
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,721,148.75	0.00	3,721,148.75
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								291,357.64
	TOTAL COSTS								4,012,506.39

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	500,006.16		500,006.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	284,848.48		284,848.48
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	348,403.88		348,403.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	38,383.59		38,383.59
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	233,872.91		233,872.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,405,515.02	0.00	1,405,515.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,405,515.02	0.00	1,405,515.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								291,357.64
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								667,007.88
	TOTAL COSTS								2,363,880.54

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								240.00
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,867,690.41		1,867,690.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	637,484.35		637,484.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,079,585.58		1,079,585.58
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,163,063.29	0.00	4,163,063.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,700,581.55							1,700,581.55
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,163,063.29	0.00	4,163,063.29
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	393,316.70		393,316.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	171,784.16		171,784.16
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	183,295.49		183,295.49
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	748,396.35	0.00	748,396.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	748,396.35	0.00	748,396.35
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								7,769.35
	TOTAL COSTS								740,627.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,474,373.71		1,474,373.71
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	465,700.19		465,700.19
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	896,290.09		896,290.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3,414,666.94	0.00	3,414,666.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,700,581.55							1,700,581.55
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3,414,666.94	0.00	3,414,666.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,769.35
	TOTAL COSTS								3,422,436.29
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	463,372.65		463,372.65
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	192,402.59		192,402.59
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	268,599.29		268,599.29
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	40,753.90		40,753.90
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	537,549.05		537,549.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,502,677.48	0.00	1,502,677.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,502,677.48	0.00	1,502,677.48
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								7,769.35

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								875,922.15
	TOTAL COSTS								2,386,368.98

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: **Merced County (VV)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2026-27 Budget by LEA (LB-B) and the 2025-26 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to section 3. Test 1, Test 2, Test 3, and Test 4. The revised sections allow the LEA to compare the 2026-27 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2026-27 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 — Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: **Merced County (VV)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Merced County (VV)

SECTION 3

		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet) FY 2026-27	Actual Expenditures Comparison Year FY 2025-26	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	4,415,560.39		
	b. Less: Expenditures paid from federal sources	403,054.00		
	c. Expenditures paid from state and local sources	4,012,506.39	5,123,018.00	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,123,018.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	4,012,506.39	5,123,018.00	(1,110,511.61)
	If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

		Budgeted Amounts FY 2026-27	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
	a. Total special education expenditures	4,415,560.39		
	b. Less: Expenditures paid from federal sources	403,054.00		
	c. Expenditures paid from state and local sources	4,012,506.39	5,115,749.07	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,115,749.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	4,012,506.39	5,115,749.07	

SELPA: Merced County (VV)

d. Special education unduplicated pupil count	240.00	233.00	
e. Per capita state and local expenditures (Test2c/Test2d)	16,718.78	21,956.00	(5,237.23)

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2026-27	Comparison Year FY 2023-24	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	2,363,880.54	2,984,001.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,984,001.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,363,880.54	2,984,001.95	(620,121.41)

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

		Budget FY 2026-27	Comparison Year FY 2023-24	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	2,363,880.54	2,984,001.95	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		2,984,001.95	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,363,880.54	2,984,001.95	
	b. Special education unduplicated pupil count	240.00	249.00	
	c. Per capita local expenditures (Test4a/Test4b)	9,849.50	11,983.94	(2,134.44)

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Brian Gresham 209-656-2000

SELPA:	**Merced County (VV)**
Contact Name	
Senior Director & CBO	
Title	

Telephone Number
bgresham@delhiusd.org
Email Address

SELPA: Merced County (VV)

Object Code	Description	Merced County Office of Education (VV00)	Atwater Elementary (VV01)	Ballico-Cressey Elementary (VV02)	El Nido Elementary (VV06)	Gustine Unified (VV07)	Hilmar Unified (VV08)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Merced County (VV)

Object Code	Description	Merced County Office of Education (VV00)	Atwater Elementary (VV01)	Ballico-Cressey Elementary (VV02)	El Nido Elementary (VV06)	Gustine Unified (VV07)	Hilmar Unified (VV08)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Le Grand Union Elementary (VV09)	Livingston Union Elementary (VV10)	Los Banos Unified (VV11)	McSwain Union Elementary (VV12)	Merced City Elementary (VV13)	Merced Union High (VV14)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Merced County (VV)

Object Code	Description	Le Grand Union Elementary (VV09)	Livingston Union Elementary (VV10)	Los Banos Unified (VV11)	McSwain Union Elementary (VV12)	Merced City Elementary (VV13)	Merced Union High (VV14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Merced River Union Elementary (VV15)	Planada Elementary (VV16)	Weaver Union Elementary (VV17)	Winton Elementary (VV18)	Le Grand Union High (VV20)	Snelling-Merced Falls Union Elementary (VV21)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Merced County (VV)

Object Code	Description	Merced River Union Elementary (VV15)	Planada Elementary (VV16)	Weaver Union Elementary (VV17)	Winton Elementary (VV18)	Le Grand Union High (VV20)	Snelling-Merced Falls Union Elementary (VV21)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Merced County (VV)

Object Code	Description	Dos Palos Oro Loma Joint Unified (VV22)	Delhi Unified (VV23)	Plainsburg Union Elementary (VV24)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

SELPA: Merced County (VV)

Object Code	Description	Dos Palos Oro Loma Joint Unified (VV22)	Delhi Unified (VV23)	Plainsburg Union Elementary (VV24)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Delhi Unified **Merced County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7412-0-0000-0000-9740	7412	$264.19
Explanation: Will be addressed at next update		
01-7412-0-0000-0000-9791	7412	$264.19
Explanation: Will be addressed at next update		
01-7412-0-0000-0000-979Z	7412	$264.19
Explanation: Will be addressed at next update		

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7412-0-0000-0000-9740	01	7412	$264.19
Explanation: Will be addressed at next update			
01-7412-0-0000-0000-9791	01	7412	$264.19
Explanation: Will be addressed at next update			
01-7412-0-0000-0000-979Z	01	7412	$264.19
Explanation: Will be addressed at next update			

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7412-0-0000-0000-9740	7412	9740	$264.19
Explanation: Will be addressed at next update			

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7412-0-0000-0000-9791	7412	9791	$264.19

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	2600	($84,882.32)
Explanation: Will be addressed at next update		
01	7415	($13,765.40)
Explanation: Will be addressed at next update		
01	8150	($148,124.04)
Explanation: Will be addressed at next update		
Total of negative resource balances for Fund 01		($246,771.76)
13	7032	($28,843.45)
Explanation: Will be addressed at next update		
Total of negative resource balances for Fund 13		($28,843.45)

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	9790	($84,882.32)
Explanation: Will be addressed at next update			
01	7415	9790	($13,765.40)
Explanation: Will be addressed at next update			
01	8150	9790	($148,124.04)
Explanation: Will be addressed at next update			
13	7032	9790	($28,843.45)
Explanation: Will be addressed at next update			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V16
9/1/2026 8:43:45 AM 24-75366-0000000

Unaudited Actuals
Unaudited Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Delhi Unified **Merced County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6052-0-0000-0000-9791	6052	9791	$1,045.00
12-6105-0-0000-0000-9791	6105	9791	$43,280.67

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
12	5058	1000	($195.92)
Explanation: Will be addressed at next update			
12	5059	1000	($10,800.00)
Explanation: Will be addressed at next update			

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
12	5058	5800	($195.92)
Explanation: Will be addressed at next update			
12	5059	5800	($10,800.00)
Explanation: Will be addressed at next update			

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: Approval of Resolution 09-08-2026-A Gann Limit Calculation

Resolution 09-08-2026-A Gann Limit Calculation

Action Item

District Goal: Conditions of Learning **Approval: September 8, 2026**

Submitted by: Brian Gresham, Senior Director of Administrative Services/Chief Business Official

Background:

In 1979, California voters approved Proposition 4, commonly known as the Gann Limit, which established constitutional limits on the growth of appropriations by state and local governments. The limit generally restricts growth in appropriations from proceeds of taxes based on changes in population and cost of living.

The California State Constitution requires that school agencies must perform a Gann Limit Calculation annually. The law requires two calculations, one for the year just ended, and a second for the budget year, and that the Governing Board adopt the Calculation by resolution. The resolution immediately follows this reference sheet.

A copy of the Calculation is in the backup materials and linked above.

Discussion:

By passing the resolution, the Board provides public notice that the Gann Limit Calculation for 2025-26, and the estimated calculation for 2026-27 were done in accordance with the law.

The District's 2025-26 appropriations limit is $19,206,306.62, and the estimated 2026-27 appropriations limit is $20,157,018.80. For 2025-26, appropriations subject to the limit equal the calculated limit, resulting in no adjustment under Government Code Section 7902.1.

Why is this best for kids?

Annual adoption of the Gann Limit calculation ensures the District remains compliant with constitutional and statutory fiscal requirements and supports responsible stewardship of public resources available to serve students.

Financial Implication: None

Recommendation: Approve Resolution 09-08-2026-A Gann Limit Calculation

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	18,155,002.01		18,155,002.01			19,206,306.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,143.28		2,143.28			2,130.26
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	2,130.26		2,130.26	2,130.26		2,130.26
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			2,130.26			2,130.26
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	18,848.10		18,848.10	20,943.00		20,943.00
2. Timber Yield Tax (Object 8022)	2.77		2.77	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,945,405.63		2,945,405.63	2,966,388.00		2,966,388.00
5. Unsecured Roll Taxes (Object 8042)	233,624.19		233,624.19	179,452.00		179,452.00
6. Prior Years' Taxes (Object 8043)	7,110.83		7,110.83	4,873.00		4,873.00
7. Supplemental Taxes (Object 8044)	89,375.90		89,375.90	127,505.00		127,505.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	21,161.70		21,161.70	162,898.00		162,898.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,315,529.12	0.00	3,315,529.12	3,462,059.00	0.00	3,462,059.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,315,529.12	0.00	3,315,529.12	3,462,059.00	0.00	3,462,059.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	97,971.07		97,971.07	1,560,000.00		1,560,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	97,971.07	0.00	97,971.07	1,560,000.00	0.00	1,560,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	33,350,737.00		33,350,737.00	34,458,407.00		34,458,407.00
25. LCFF State Aid - Prior Years (Object 8019)	4,057.00		4,057.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	33,354,794.00	0.00	33,354,794.00	34,458,407.00	0.00	34,458,407.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	48,321,472.74		48,321,472.74	51,404,209.99		51,404,209.99

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	550,184.42		550,184.42	640,000.00		640,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS		**2025-26 Actual**			**2026-27 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			18,155,002.01			19,206,306.62
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9939			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			19,206,306.62			20,157,018.80
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,315,529.12			3,462,059.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			255,631.20			255,631.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			15,988,748.57			18,254,959.80
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			15,988,748.57			18,254,959.80
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			222,328.37			273,793.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,537,857.49			3,735,852.13
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			15,766,420.20			17,981,166.67
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,537,857.49			
b. State Subventions (Line D8)			15,766,420.20			
c. Less: Excluded Appropriations (Line C23)			97,971.07			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			19,206,306.62			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2025-26 Actual**			**2026-27 Budget**	
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			19,206,306.62			20,157,018.80
12. Appropriations Subject to the Limit (Line D9d)			19,206,306.62			

"* Please provide below an explanation for each entry in the adjustments column."

Brian Gresham	bgresham@delhiusd.org	209-656-2000
Gann Contact Person	Contact Email Address	Contact Phone Number

DELHI UNIFIED SCHOOL DISTRICT
RESOLUTION 09-08-2026-A
ADOPTING THE "GANN LIMIT"

Normal, no increase to Limit pursuant to G.C. 7902.1 (nothing on Line K)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including school districts; and'

WHEREAS, the District must establish a revised Gann Limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED THAT this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED, ADOPTED, and APPROVED by the Board of Trustees of the Delhi Unified School District this 8th day of September, 2026, by the following votes:

Motion By: Francisca Briones Seconded By: Mary Worthington

	Ayes:	Nays:	Absent:	Abstain:
Ariel Gonzalez	_____	_____	_____	_____
Juan Pena	_____	_____	_____	_____
Mary Worthington	_____	_____	_____	_____
Cynthia Partida	_____	_____	_____	_____
Francisca Briones	_____	_____	_____	_____
Claudia Vargas	_____	_____	_____	_____
Desiree Rodriguez	_____	_____	_____	_____

DELHI UNIFIED SCHOOL DISTRICT

By: _____
Francisca Briones, Board President

ATTEST:

By: _____
Eric Griffin, Board Secretary

DELHI UNIFIED SCHOOL DISTRICT

BOARD REFERENCE MATERIAL

Subject: **Approval of Resolution 09-08-2026-B, Resolution On Excusing Board Member Absence For Purposes Of Monthly Compensation**

Resolution 09-08-2026-B

Action Item

District Gaol: **Governance** **Approval:** **September 8, 2026**

Submitted by: **Eric Griffin, Superintendent**

Background:

Agreements, contracts, memoranda of understanding (MOUs), and related documents become legally binding upon approval or ratification by the Board of Trustees. The agreement is included in the backup materials for review.

Discussion:

Resolution 09-08-2026-B is presented to the Board to formally excuse the absence of Francisca Briones, board member, from the meeting held on August 25, 2026. Under the guidelines set forth in Board Bylaw 9250 (Remuneration, Reimbursement and Other Benefits), board members typically do not receive their pro rata monthly compensation for meetings they fail to attend. However, the bylaw allows for an exception if the Board finds, via a formal resolution, that the absence was necessitated by specific circumstances—including illness. In this case, the board member was unable to attend due to health reasons. By adopting this resolution, the Board officially recognizes the validity of the absence under the "illness" provision of the bylaw, thereby authorizing the continuation of the member's standard monthly compensation.

Why is this best for kids?

By following established bylaws to excuse an absence caused by illness, the Board demonstrates a commitment to fair labor practices and personal well-being, values that the district aims to instill in its students. Furthermore, ensuring that board members are not unfairly penalized for unavoidable health issues helps maintain a stable, committed leadership team.

Financial Implication:

Full compensation for month $1,200 (subject to standard payroll taxes and withholdings)

Recommendation:

Approve Resolution 09-08-2026-B, on Excusing Board Member Absence for Purposes of Monthly Compensation

DELHI UNIFIED SCHOOL DISTRICT
RESOLUTION 09-08-2026-B

RESOLUTION ON EXCUSING BOARD MEMBER ABSENCE
FOR PURPOSES OF MONTHLY COMPENSATION

WHEREAS, the members of the Governing Board of the Delhi Unified School District (Board) receive monthly compensation for meeting attendance in accordance with Education Code 35120 (EC 35120) and Board Bylaw 9250– Remuneration, Reimbursement and Other Benefits (BB 9250);

WHEREAS, pursuant to EC 35120 and BB 9250, a Board member who is absent from a Board meeting shall not receive the pro rata monthly compensation for that meeting unless the Board finds, via resolution, that the Board member was absent due to the need to perform services for the district, illness, jury duty, or a hardship deemed acceptable by the Board at the time of the Board meeting; and

WHEREAS, Francisca Briones was absent from the Board meeting on August 25, 2026.

NOW THEREFORE BE IT RESOLVED, the Board finds that the absence of Francisca Briones from the Board meeting on August 25, 2026 is excused for the following reasons):

[ ] Performance of other designated duties for the district
[X] Illness
[ ] Jury duty
[ ] Hardship deemed acceptable by the Board; and

BE IT FURTHER RESOLVED, the Board authorizes Francisca Briones to be compensated for the Board meeting on August 25, 2026.

RESOLUTION PASSED AND ADOPTED by the following vote of the members of the Governing Board of the Delhi Unified School District of Merced County, State of California, this 8th day of September 2026..

Motion By: _____ Seconded By: _____

AYES: _____ NAYS: _____ ABSENT: _____ ABSTAIN: _____

DELHI UNIFIED SCHOOL DISTRICT

By: _____
Signature of Board President